The Bombay Gazette,

PUBLISHED DAILY; AND CIRCULATED THROUGHOUT THE PRESIDENCY, BRITISH INDIA, & THE EAST.

No. 5,234, New Series.] BOMBAY: SATURDAY, MARCH 29, 1862. [Annual Subscription in advance...Rs. 52 Single Copy for Cash ...As. 4

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For a year in advance, delivered in Town..... Rs. 52 0
——— including postage..... ,, 72 0
For half a year in advance, delivered in Town ..... ,, 28 0
——— including postage..... ,, 38 0
For three months in advance, delivered in Town ... ,, 16 0
——— including postage..... ,, 21 0
For one month, delivered in Town ..... ,, 5 0
——— including postage..... ,, 7 12

As the prepayment of Postage on Newspapers is now compulsory, our Mofussil Subscribers must in future pay Postage in advance, at the rate of Rs. 20 per year, or their Papers cannot be forwarded.

THE BOMBAY GAZETTE OVERLAND SUMMARY

Is published *twice a month*—namely, on the departure of every Overland Mail from Bombay for Europe. It consists of such Indian and other Eastern Intelligence as is transpired throughout the previous fortnight, and is known to be of general interest in Europe, including all important changes in the disposition of H. M.'s Indian Army and Navy, Reports of the Markets, Shipping, Register of Births, Deaths, and Marriages, &c.

Annual Subscription, Rupees 10, payable in advance.
Single copy 8 annas.
Postage to England in advance, Rs. 3 per annum vid Marseilles, Rs. 2-4-0 vid Southampton.

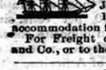
TERMS FOR ADVERTISING.

Ten lines and under..... Rs. 4 0
Repetitions ..... ,, 2 0
First insertion, each line..... ,, 0 6
Second insertion ..... ,, 0 4
Third and succeeding insertions..... ,, 0 2
Domestic Occurrences each..... ,, 1 0
Contract Rates may be learned on application at the Office 37, Apollo Street, Fort.

FOR LONDON.

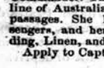
THE well known favorite Clipper PRIDE OF THE OCEAN, 1170 Tons Register, Capt. J. Kyle, has excellent accommodation for Passengers. To Sail about the 15th April.
Apply to Capt. J. Kyle on board or to
A. H. HUSCHKE & Co., Agents.

FOR LONDON DIRECT.



THE Fine British-built Clipper Ship LOBELIA, A 1 for 13 years, Henry Joblin, Commander. To Sail about the 15th of April. This ship has superior accommodation for First or Second Class Passengers.
For Freight or Passage, apply to W. A. Graham and Co., or to the Captain on board.

FOR LIVERPOOL.



TO SAIL ABOUT THE 31st MARCH. Carries an experienced Surgeon. The splendid Clipper Ship RED JACKET, 2080 tons register, William Billing, Commander. This Ship, belonging to the White Star line of Australian Packets, is celebrated for her rapid passages. She has excellent accommodation for passengers, and her Cabins are fully furnished with Bedding, Linen, and every requisite.
Apply to Captain Billing on board, or to
LAWRENCE & Co., Agents.

FOR HAVRE DIRECT.

TO LOAD IN ALL APRIL NEXT. The fine French Ship PESCATORE, Captain Morel Lacasse, has a great portion of her Cargo engaged. For freight apply to the Captain on board or to
DOSSABHOY CURSETJEE & Co.

FOR FREIGHT OR CHARTER

TO HONGKONG OR TO KURRACHEE AND PERSIAN GULF—The Steamer ARMENIAN expected shortly from Hongkong. For particulars apply to
DAVID SASSOON & Co.
Bombay, 25th March 1862.

FOR SINGAPORE AND HONGKONG.

THE China Merchant Steam Navigation Company's Steam-ship BOMBAY, CAPT. SERE, will be despatched for the above Ports (calling at Calicut for 8 hours only) on or about the 5th proximo. For Freight apply at the Company's Office, Bombay Green.
BYRAMJEE CURSETJEE,
Manager, C. M. S. N. Co.
Bombay, 26th March 1862.

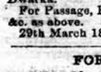
FOR KURRACHEE.

THE Calcutta and Burmah Steam Navigation Company Limited, will despatch the fine powerful Screw Steamer CORINGA, to Kurrachee, carrying Mails and Passengers, 12 hours after the arrival of the Overland Mail. For freight, passage, &c. apply to
W. NICOL & Co,
Agents C. & B. S. N. Company Limited.

FOR KURRACHEE.

THE Bombay Steam Navigation Company will despatch the Steamer TILLY, for Kurrachee, on the 10th April, at 5 o'clock P. M touching, should inducement offer, at Porebunder and Dwarka.
For Passage, Freight, and further particulars, apply &c. as above.
29th March 1862.

FOR MALABAR COAST.

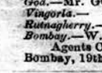


FROM BOMBAY TO COCHIN BACK—The Bombay Steam Navigation Company propose despatching the Steamer PIONEER, Captain Mason, to Cochin, touching at the usual intermediate Ports, on the following dates, viz.:—
On Saturday the 19th April.
,, ,, the 10th May.
No freight received on the day of sailing.
Apply to the Manager of the Bombay Steam Navigation Company at the Company's Office, No. 20, Medow Street, Fort.
L. C. D. MENEZES,
Manager of the B. S. N. Co.
29th March 1862.

FOR MALABAR COAST.

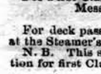
THE Calcutta and Burmah Steam Navigation Company's New Steamer LORD WILLIAM, en route from Calcutta to Bombay, will leave Cochin about the 31st instant, touching at the usual Ports on the Coast. For full particulars apply as follows:—
Cochin.—Messrs. LAWSON, BROTHERS & Co.
Calicut.—Mr. ANDREWS.
Cananore.—Mr. SHUCK.
Mangalore.—Messrs. R. DAWSON & Co.
Compta.—Mr. FERNANDEZ.
Goa.—Mr. GOMEZ.
Vingorla.——.
Ratnagherry——.
Bombay.—W. NICOL & Co.
Agents C. and B. S. N. Co. Limited.
Bombay, 19th March 1862.

FOR SURAT.



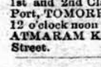
THE new fast-sailing Screw-steamer JOHNSTON CASTLE, 197 Tons Register, Captain Mair, will be despatched on MONDAY, the 31st instant, at 5 o'clock P. M.
For First Class Passage, apply to
Messrs. MANOCKJEE LIMJEE & Co.,
1, Rampart Row.
For deck passage and Freight, apply to the manager at the Steamer's Office, Bazaar Gate Street.
N. B. This steamer has very superior accommodation for first Class Passengers.

FOR SURAT.



THE well-known and fast sailing Steamer VICTORIA, Goolam Ahmed, Commander, thoroughly repaired, and a 1st Class Ship as per Certificate, and having excellent accommodation for 1st and 2nd Class Passengers, will start for the above Port, TOMORROW, SUNDAY, the 30th instant, 'at 12 o'clock noon positively. Apply to JEVERCHUND ATMARAM KAKAPARACKWALA, at Bazar Gate Street.

FOR SURAT.



THE new and well-known steamer SHOOTERTUST ELPHINSTONE, R. Taunton, Commander, will start for the above Port, THIS DAY, SATURDAY, the 29th instant, at 11 A. M. positively.
For Freight or Passage, apply at the Steamer's Office, next to Bazar Gate.
Bombay, 29th March 1862.

FOR SURAT AND GOGO.

THE well-known and fast Sailing Steamer SIR J. R. CARNAC, T. Vas Wenekar in charge, will leave for the above Port, on MONDAY, the 31st inst., at 10 A. M.
It is requested that Passengers will not go on board without shipping order from the office.
For Freight or Passage, apply at Office
Bazar Gate Street, Fort.

FOR SURAT AND GOGO.

THE fast-sailing first Class Steam-ship MANCHESTER, C. W. McDonald, Commander, lately repaired extensively and efficiently in Her Majesty's Dockyard under the supervision of Government Officers, her Engines have been thoroughly repaired and refitted with a new Boiler, and has excellent accommodation for first Class Passengers, will leave for the above Ports, on WEDNESDAY, the 2nd April, at 12 A. M.
For Freight and Passage, apply at the Office of Javerchund Atmaram Kakaparakwalla, Bazar Gate Street, Fort.
JAVERCHUND ATMARAM,
Manager.
Bombay, 29th March 1862.

NOTICE.

CONSIGNEES OF CARGO per *Star of the South*, Captain Renner, from London, are hereby requested to send off Boats for their cargo as it comes to hand, otherwise the Captain will land it at their risk and expense.
W. NICOL & Co.
Agents.

NOTICE.

CONSIGNEES OF CARGO per *Zuleika*, Captain Riddell, from London, are hereby requested to send off Boats for their goods as they come to hand, otherwise the Captain will land them at their risk and expense.
W. NICOL & Co.
Agents.

NOTICE.

CONSIGNEES OF CARGO per steamer *Lightning*, from Hongkong and Singapore, are requested to send off boats immediately to receive their Goods, failing which they will be landed without delay at the risk and expense of the Consignees.
DAVID SASSOON & Co.
Forbes Street, 25th March 1862.

McCOLLUM'S CIRCUS, ON THE ESPLANADE.

THIS EVENING, SATURDAY, the 29th March, a Grand Equestrian Entertainment will take place at 8 o'clock, under a Distinguished Patronage, on which occasion the Children of the Scotish Orphanage will attend.

Prices of Admission.

Reserved Seats in Boxes .....Rupees 4
Unreserved Seats ..... ,, 3
Amphitheatre ..... ,, 2
Gallery ..... ,, 1

Children under 10 years of age, half price to all places except the Gallery.
Tickets and places may be secured at the Box Office, Circus, every day from 11 till 3.
Tickets are only valid for the day on which they are issued.
Doors open at half-past 7 o'clock, to commence at 8 precisely.
Carriages to be ordered at half-past 10.
No smoking allowed in the building.

ROSSELET & CO.

WATCHMAKERS AND JEWELLERS, beg to inform that they have removed from No. 14, to No. 3, Medow Street, above Mrs. Hern, Milliner, near Forbes Street.

DENTAL NOTICE.

H. WASHINGTON may be consulted at his Office on the Ground-floor of the Catholic Chapel, Medow Street, between the hours of 10 A. M. and 5 P. M. daily.
HENRY WASHINGTON.
17th March, 1862.

MRS. HERN,

MILLINER AND DRESS-MAKER, No. 3, Medow Street, Fort.

THOMAS EDWARDS,

GUN MAKER, No. 12, Military Square, Fort, Bombay. Terms—*Cash.*

CHESSON & WOODHALL.

28, Medow Street, Fort.

NEW BOOKS PER STEAMER "MALTA."

Memoir of Sir Marc I. Brunel, C. E., &c. By R. Beamish, F. R. S.....Rs. 10 8
Lectures on the History of the Eastern Church, &c. 2nd edn. By A. P. Stanley, D. D. 9 0
The Works of Thomas Hood. Edited, with notes, by his son. Vol. I..... 4 8
A Strange Story. 2 vols. By Bulwer 18 0
Fables and Fairy Tales. By H. Morley. Illustrated by C. Bennett 2 12
Fairy Tales from the North: or Russian Popular Tales 2 0
The Physician's Daughters; or the Spring time of Woman. A Tale 5 12
Clever Girls of our time, &c. &c 3 12
Pollock's Dante's The Divine Comedy 5 12
Rosedale: or the Deserted Manor House. By Miss E. M. Stewart 3 12
Memories of New Zealand Life. By G. Hodder 4 4
Popular History of the Discovery of America, from Columbus to Franklin, 2 vols. By J. G. Kohl. Translated from the German by Major R. R. Noel 12 0
The Life of Arthur Vandeleur, Major R. A. 2 12
The Wild Sports of India, &c. By Major H. Shakspear—2nd Edn. with Portrait of the Author 7 8
Correspondence of Leigh Hunt, 2 vols. Edited by his Eldest Son..... 12 0
Eadie's Ecclesiastical Cyclopœdia; or Dictionary of Christian Antiquities and Sects, &c. &c. 6 8
Brief Memorials of the Revd. A. F. Lacroix, Calcutta. By his Son-in-law J. Mullens, D. D. With brief Memorials of Mrs. Mullens, by her Sister 3 12
One Year in Sweden; including a visit to the Isle of Gotland. 2 vols. By H. Marryat..... 21 0
Leighton Manor; or, the Orphan Cousins. By Mrs. R. Valentine 1 6
School-Days of Eminent Men, &c. By J. Timbs 3 12
The Sinfulness of Little Sins. By Bishop Jackson, of Lincoln 1 0
Bonar's Hymns of Faith and Hope 1 4
Market Harborough; or, how Mr. Sawyer went to the Shires. By W. Melville 6 12
Hart's January Army List 6 12
Walshe's Hand book of Domestic Medicine and Surgery..... 7 12
Forbes's Hook-Echo-Bahar-Romanized edition 3 12
Once a Week, Vol. 5..... 5 12
The Family Treasury, 1861 ..... 5 12
Rouse's Precedents of Mortgages, &c. &c. 6 0
The Secret History of the Court of France under Louis XV. 2 vols. By Dr. Challice 15 12
Year Book of Facts, 1862 ..... 3 12
Forbes's Hindoostanee Grammar..... 7 8
The Comic History of Rome. By G. A. à Beckett 8 4
The Comic History of England. 2 vols. Ditto 13 4
Latin-English Dictionary, based upon the works of Forcellini and Freund. By W. Smith, L.L.D. 15 12
Black's School Atlas 12 12
Keith's Arithmetic and Key 6 12
Farces.—John Smith. Slowtop's Engagements. Margery Daw. An hour in Seville. Each ... 0 8
A Bible and Prayer Book, in case 10 8
Oberon Fantasie. By Favarger..... 2 8
Remaining from former mail:—
The Edinburgh Review for Jan. 1862. ..... 4 8
The Quarterly Review ditto..... 4 8
Braithwaite's Retrospect of Medicine, vol. 44, July, December 1861 ..... 4 8
Rankine's Abstract of Medical Science, vol. 34, ditto 4 12
The Family Friend. July—December 1861 ..... 2 0
Chamber's Encyclopædia of Arts and Sciences, vols. 1 and 2..... 13 8
Journal, vol. 16, July—Dec. 1861... 13 8
Illustrated London News, vol. 39 ditto..... 13 8
Punch, vol. 41, ditto..... 6 8
Cornhill Magazine, vol. 4, ditto..... 5 12
Sunday at Home, 1861 ..... 4 8
Leisure Hour, 1861..... 4 8
Reynolds' Miscellany, vol. 27, July—Dec. 1861. 3 0
London Journal, vol. 34, ditto ... 3 8
Percival's Hippopathology, 6 parts..... 55 12
Essays in History and Art. By R. H. Patterson, author of "New Revolution; or, the Napoleonic Policy in Europe"..... 9 0
Notes on the Chase of the Wild Red Deer in the counties of Devon & Somerset, &c. By C. P. Collyns 12 0
The Tiger Slayer. By G. Aimard 2 12
The Proverbs of Scotland, &c. By A. Histop 4 8
The West Indies: their social and religious condition. By E. B. Underhill..... 6 8
The Border Rifles. By G. Aimard..... 2 12
The Fire Ships. A tale of the last naval war. By W. H. G. Kingston 21 0
The Historical Finger-Post: a handy book of terms, phrases, epithets, cognomens, allusions, &c., in connection with universal history, &c. &c. By E. Shelton 2 12
Beaton Baths, and those who trod them. 2 vols. By T. C. Grattan..... 15 12
The Northern Circuit: or brief notes of Sweden, Finland, and Russia 3 12
Prairie Flower: Adventures on the Indian border. By G. Aimard..... 2 12
Thirty-Three Years in Tasmania and Victoria. By G. T. Lloyd 6 8
A Manual of Civil Engineering. By W. J. M. Rankine, C. E., &c. Illustrated .....Rs 12 0
Confessions of an English Opium-Eater. By T. De Quincey..... 3 4
Adam Bede. By G. Eliot. Cheap Edn..... 4 8
The Words of the Angels, &c. By R. Stier, D.D. 2 12
Dombey and Son. vol. 2. By Charles Dickens 5 12
Private Diary of Richard, Duke of Buckingham and Chandos, K. G., 3 vols 21 0
Olive Blake's Good Work. A Novel, 3 vols. By J. C. Jeafferson 21 0
The Ogilvies. A Novel 1 8
Captain Fenton. By Dr. Mullingen 1 8
Recreative Science: a record and remembrancer of intellectual observation. 3 vols., very handsomely bound 18 0
The Bushranger. By Chas. Rowcroft 1 8
Notes on North Africa, &c. By W. J. Windsor 8 12
The St. Aubyns of St. Aubyn 2 vols. By author of "Charley Nugent."..... 11 4
Cabinet Pictures. Engraved from the best works of Modern Artists 6 8
The City Banker. By Author of "Whitefriars" 1 8
The Pilot. By J. F. Cooper 0 12
Peter Simple. By Captain Marryatt..... 0 12
The Cloister and the Hearth: a tale of the Middle Ages. By Charles Reade. 4 vols..... 21 0
Hart's Annual Army List, 1862 ..... 15 12
The Horse in the Stable and in the Field, &c. By Stonehenge 13 8
Diet of European Soldiers in India, &c. &c. By A. E. T. Longhurst, H. M. 13th L. I. 2 4
Arnold's 2nd Latin Book, and Practical Grammar 3 6
28, Medow Street. CHESSON & WOODHALL.

NOTIFICATION.

It is hereby notified for General information, that the hour of closing the Government Saving's Bank for the receipt and payment of Cash has been changed from a quarter to 4, to 3 P. M. daily, except on Saturdays when it will close at one P. M. as usual.
JAMES CHRISTIE,
Officiating 1st Assistant Accountant General.
Bombay Government Saving's Bank, 26th March 1862.

NOTICE.

TAKE NOTICE, that the Interest of Framjee Cowasjee, lately acting in Bombay as partner in the firm Cowasjee Framjee's Sons, ceases in that firm from this date; and that the firm will not hold itself responsible for any debts henceforth incurred by the aforesaid Framjee Cowasjee.
HORMUSJEE COWASJEE MARKER.
Ferozepore, the 21st March 1862.

TO LET.

AN AIRY and COMMODIOUS House, No. 115, situated in Small Colaba, opposite to Messrs. Remington & Co.s Cotton Screw.
Apply to Manockjee Nowrojee, Cabinet Maker, Medow Street.

MESSRS. N. SORABJEE & Co.

House, Commission and General Agents, and Registrars, of Domestic Servants, &c. Bell Lane, No. 2.

TO LET.—UPPER ROOMS of a new Building, in Church Lane, No. 1, and Four other Houses and Godowns, Fort. Also two Bungalows in Middle Colaba, commanding an excellent view of Malabar Hill.
FOR SALE—A Strong travelling Bullock Carriage, and a real Arabian white Race Horse. Also Wine, Beer, Brandy, &c. of best qualities, and at moderate prices. Orders from Outstations to be accompanied by remittances. Apply to Messrs. N. Sorabjee & Co.

P. GRANT AND SON.

ARMY AND HUNTING SADDLERS,
Harness Makers, &c.,
No. 1, Medow Street, Fort, Bombay.
(*Late W. Tapp's Saddlery Establishment*)
AND
East Street Poona.

LEGISLATIVE ACTS FOR 1861.

JUST RECEIVED.—The Acts of the Legislative Council of India of 1860. With abstracts and index. By W. Theobald, Esq., Barrister Supreme Court.—Price Rs. 11½.
28, Medow Street. CHESSON & WOODHALL.

W. HANNAH & CO.,

CARDPLATE ENGRAVERS AND PRINTERS.—Orders for Visiting, Wedding, and other Cards will be executed neatly and promptly.
Terms moderate, prices for cash only.
No. 4, Medow Street, opposite the Roman Catholic Chapel.

WEDDING, VISITING CARDS, &c.

ORDERS for the above will be executed with *particular* care under the supervision of a European artist. A plate, engraved (Rs. 3) and 100 Cards printed (Rs. 2). Wedding Envelopes from 4 annas 4 annas 8 per pack. Only Messrs. De La Rue's best Stationery used. The above are for Cash only. Established 1846.
S. d'ESPERANCE.
*** *No connection whatever with any of the Bookseller in Bombay.*
23, Apollo Street.

MESS AND DOMESTIC STORES.

DWYER & Co., Mess and General Agents, Forbes Street, Bombay, beg respectfully to draw the attention of the Civil and Military Services, and the Public generally, to their stock of
FRESH STORES FROM CROSSE AND BLACKWELL
Received ex "Ceadon,"
comprising every necessary article for the Mess, and Family Table.
Messrs. John Gillon & Co.'s famous preserved Provisions in tins, Jams, Jellies, Shortbread, Confectionary 2 lbs. bottles, Mountain Dew, &c., &c.
WINES, LIQUEURS, ALE, &c.,
of the choicest and most approved brands.
Imported from China expressly for Constituents.
Finest Flowery Peko, in chests of 50 lbs. and boxes of 7½ lbs., Crystallized Sugar, Bengal ditto, Camphor Wood Trunks of sizes, Work Boxes, Writing Desks, Trays, &c., &c.
*** Price Lists supplied on application.

ST. ANDREW'S LIBRARY, BOMBAY.

PUNCH'S HISTORY OF THE LAST TWENTY YEARS.

RE-ISSUE OF "PUNCH." In Volumes, boards, uncut. Monthly; and in Double Vols., cloth gilt, Alternate Months. "For several years it has been a source of earnest inquiry from correspondents in every quarter of the globe, whether "Punch" from its commencement could not be had at a price within reach of persons of moderate means. It is urged that, extending as it does over a period of twenty years; embracing as it were a complete History of the Times; and illustrating with rare fidelity the various social and political changes of the period, "Punch" forms a valuable work of reference as well as amusement. But to those especially to whom the early years of "Punch" are unknown, its re-publication at a moderate price would be most acceptable.
The Proprietors, influenced by these considerations, have determined to re-issue "Punch" from its commencement in 1841 to the end of 1860. At the same time, feeling that many of the past allusions are obscure, if not forgotten, they propose to prefix an Introduction to each volume, which will furnish a Key to the events satirised or commented on; thereby perpetuating in its original freshness the wit and humour which have made "Punch" so famous throughout all lands."
In arranging this re-issue, two modes of publication have been adopted. One in Monthly Volumes, each containing the Numbers for half-a-year, with the edges uncut so as to enable purchasers to re-bind them according to their fancy.
The other, in Volumes, published every Alternate Month, and containing the Numbers for a year, so that each year will form a distinct volume. As, however, "Punch" was commenced in July, 1841, the Volume for that year is half the size of the others.
The Volumes issued during the past year are as follows:—

		Rs	A.
February	28.—Vol. I., in paper covers.....	3	12
	,, ,, Vol. I. (1841), cloth, gilt edges	4	8
March	31.—Vol. II., in paper covers only.	3	12
April	30.—Vol. III., in paper covers.....	3	12
,,	,, The double Volume for 1842, I. and III. together	8	0
May	31.—Vol. IV. only	3	12
June	30.—Vol. V. only	3	12
,,	,, The double Volume for 1843, IV. and V. together.....	8	0
July	31.—Vol. VI. only	3	12
August	31.—Vol. VII. only	3	12
,,	,, The double Volume for 1844, VI. and VII. together	8	0
September	30.—Vol. VIII. only	3	12
October	31.—Vol. IX. only	3	12
,,	,, The double Volume for 1845, VIII. and IX. together	8	0
November	30.—Vol. X. only	3	12
December	31.—Vol. XI. only	3	12
,,	,, The double Volume for 1846, X. and XI. together	8	0

Rampart Row. THACKER, VINING & Co.

MANUFACTURED EXPRESSLY FOR

McCOMBIE AND WRIGHT, No. 1, Church Gate Street, COLLARD AND COLLARD's PIANO FORTES.—The undersigned have the utmost gratification in announcing the safe arrival per *Moragshire*, of a few of the above Instruments. They consist of.
SOLID Mahogany square Semi Grand Piano Fortes, 6½ Octaves, Patent Repeater action, Transverse strings, Raised Top, Fret Work, Carved Legs, Metal Pin Block, Double Bars, in every way suited to the Indian climate and country.
A Certificate of Authenticity accompanies each of these superb and in every way desirable Instruments.
McCOMBIE & WRIGHT,
Sole Dealers in these Instruments.

HOPE HALL FAMILY HOTEL, MAZAGON.

NUSSERWANJEE SORABJEE & Co., who have taken a lease of this "LONG ESTABLISHED FAMILY HOTEL, beg to return their best thanks to those Ladies and Gentlemen who have kindly patronised them during the past year, and who have been pleased to express their satisfaction with the accommodation and attention which they received at the Hope Hall.
Nusserwanjee Sorabjee & Co. can adduce no better recommendation for the continued support of the Public than such testimonials from the parties who have honoured them with their patronage.
The House, recently furnished throughout, occupies one of the most salubrious sites in Bombay, is as well adapted for single parties as for families, and is most conveniently situated as regards the Fort, the Byculla Railway Station, and the open country. It is enclosed in a spacious compound, and surrounded by a good garden.
The Table is the best procurable in Bombay, and no pains are spared to afford satisfaction in that and every other respect. A plentiful supply of the best Beer, Wine, and Spirits are always on hand.
Parties visiting Bombay from up-country, and Passengers arriving by the Mail Steamers, will find the Hope Hall a most desirable and comfortable place of sojourn.
Messrs. Nusserwanjee finally beg to intimate that their charges are moderate, and that every effort will be made by them to secure the approbation of all parties who may honour them with their patronage.
Breakfast at 9 A. M., Tiffin at half-past 1 P. M., and Dinner at half-past 7 P. M.
Bombay, 20th August 1861.

NOTICE.

THE undersigned are prepared to accept risks of vessels and steamers and grant Policies on behalf of Reliance Marine Insurance Company of Calcutta payable in Bombay, Calcutta, Penang, Singapore, Hongkong, Shanghae and London.
DAVID SASSOON & Co.
Bombay, 19th March 1862.

NOTICE

IS HEREBY GIVEN, that Manoel Arkin, Senior, Manoel Arkin, Junior, and Felix Arkin, respectively, Portuguese Inhabitants of Bombay, have contracted to sell all that Piece or Parcel of Ground, with a Messuage, Tenement or Dwelling-house standing thereon, situate in an Oart called Zarbatta at Dady Sett Agiary Lane Street, outside the Fort-Walls of Bombay, and assessed by the Collector of Assessment under No. 87, which said Piece of Land containing by admeasurement 333-3/9 Square yards or thereabouts, and is bounded on the North by the Agiary Public Street, on the South by the House of Hargovan Dasy and a passage, on the East by the House of Gaspar de Silva, and on the West by the House of M. de Costa; all persons having any claims thereon by way of Mortgage, Inheritance or otherwise, are hereby required to make the same known in writing to me as the Solicitor for the purchasers, at my Office, within 14 days from the date hereof, otherwise the purchase will be completed without regard to any such claims. Dated this 18th day of March 1862.
CHARLES LEGGETT,
Purchasers' Solicitor.

MESSRS. CUTLER & Co.'s WINES, &c.

WE beg to notify that our Wines, Spirits &c. are alone and always procurable in Bombay from Messrs. EDULJEE PALLONJEE BROTHERS, Medow Street, with whom we have made arrangements for their constant sale.
CUTLER & Co.
With reference to the above we beg respectfully to solicit orders for these superior Wines and Brandy which need no recommendation from us.

MESSRS. CUTLER & Co.'s
(Of London and Bordeaux.)
LIST OF WINES AND PRICES.

		Rs. per doz
	No. 1 .....Black Capsule...	35
	,, Pts..... ,, ...	18
	No. 2 .....Blue ,, ...	30
	,, Pts..... ,, ...	16
Claret	No. 3 .....Yello ,, ...	25
	,, Pts..... ,, ...	14
	No. 4 .....Green ,, ...	22
	,, Pts..... ,, ...	12
	Medoc .....Red ,, ...	17
	,, Pts..... ,, ...	9
	Brand Cutler & Co.....	38
Champagne	per 2 dozen Pts.....	40
	Brand C. & Co.s.....	32
	Sparkling Nonpareil	38
	,, per 2 doz. Pts.....	40
Moselle	Sparkling 1st Quality	32
	,, per 2 doz. Pts.....	38
	Sparkling Nonpareil	38
	,, per 2 doz. Pts.....	40
Hock	Sparkling 1st Quality	32
	,, per 2 doz. Pts.....	32
	Braunberger	35
	Rudesheimer	27
	Horkheimer	20
	Black Seal.....	38
	,, Pts.....	14
Port	Red Seal	32
	,, Ditto pint ..... Pts...	12
	Amontillado .....Black Seal...	32
	Pale Amoroso ..... ,, ...	30
	Pale ..... Brown ,, ...	25
Sherr	Light Golden ..... Green ,, ...	28
	Pale ..... Yellow ,, ...	22
	Pale ..... White ,, ...	18
Cognac, Old and Pale, (Black Capsule).....		32
,, ,, (Yellow ,,)		26
Gin Old Tom		20
Whiskey, Saucel Malt		22
Rum, Old Jamaica.....		20
	Brown.....in Glass Bottles...	42
Curacoa	,, ... Pts.....	21
	,, ... Bottles...	42
	Light Golden ..... Pts.....	21
Maraschino Di Zara		40
,, ...	Pts.....	21
Cherry Brandy		30
,, ...	Pts.....	15

EDULJEE PALLONJEE BROTHERS.
40, Medow Street, Fort, Bombay.
Bombay, 1st January 1862.

GIBB AND BRUCE'S WINES.

PALE SHERRY, Green Seal.....Rs. 22 per dozen.
Do. Red Seal ....., 24 ,,
A Consignment of the above favorite Sherries has just been received by the undersigned and is now for sale.
MACNEE & Co.,
Merchants & Agents.
26, Apollo Street.

BURDON'S WINE.

A CONSIGNMENT of the above favourite PALE SHERRY WINE in cask, for sale at the Godowns of the undersigned.
MACINDOE, ROGERS & Co.
Sole Agents.

FOR SALE.

HERNOZANT'S PALE BRANDY, 1st quality Tod Heatley & Co.'s Black Seal Sherry; best Holland's Gin in 15 Flask Cases.
McCOMBIE & WRIGHT.

FOR SALE.

CARBONELL'S SHERRY and PORT.
CRUCK, FENWICK & Co.'s SHERRY and PORT.
BATON & GUESTLER'S LENVILLE and BEYCHEVELLE CLARET.
MILNER & SON'S PATENT FIRE RESISTING SAFES.
Apply to Cursetjee Nowrojee, at the Godowns of Messrs. Ewart, Latham & Co.
Bombay, 6th May 1861.

WINES.

TO be had, at the Godowns of the Undersigned, at really moderate prices for their approved qualities.
Brandies, Burgundy, Wines, Clarets, Sauterne, Champagne, Sherry and Port, Liqueurs, Raspberry Cordial, Cherry Cordial, Whiskey, Bitters, Truffles and Preserves.
Allsop's Beer in quarts and pints, in excellent condition.
The whole of the above are of late arrival.
ALBERT VINAY.
5 Forbes Street.

FOR SALE.

CHILLINGWORTH'S CROWN WINES.—Just received ex *Lord of Balcarres*.

The Undersigned respectfully beg to call the attention of their Customers, Military Messes in Bombay, Bengal, and Madras, and the public in general at the Presidency and at Outstations, to their stock of really first-rate Crown Wines, from the well-known Firm of Messrs. Chillingworth and Sons, consisting of Claret in quarts, Pale and Golden Sherries, and Port, in quarts and pints. Also superior Pale and Golden Sherry bottled in Bombay. The superior quality of the Wines is guaranteed.
N. B.—The above Wines also to be had at Mhow at Messrs. Jewanjee Eduljee Sons.'
JEWANJEE RUTTONJEE'S SONS.
Apollo Street.
JEWANJEE EDULJEE'S SONS.
Mess Agents, No. 1, Medow Street.

WINES, SPIRITS, & BEER, PRICE LIST.

MESSRS. TREACHER & Co., confidently recommend a new Batch of Sherries and would beg to draw attention to their revised list of Wines, &c.

SHERRIES—

Black Seal	Amontillado	per dozen	Rs. 28
Bronze do.		,,	,, 24
White do.	Good Dinner Wines...	,,	,,
Brown do.		,,	,, 22
Yellow do.		,,	,,
MADEIRA, very old			,, 42

PORT—

Black Seal—Matured Fruity	Quarts	,,	,, 28
Do. Do.	Pints	,,	,, 15
Red Seal.....	Quarts	,,	,, 24
Do. Do.	Pints	,,	,, 13

CLARET—

Chateux Margaux		,,	,, 24
Leoville		,,	,, 28
St. Julien		,,	,, 22
Medoc		,,	,, 16

CHAMPAGNE—

Superior quality...	A. DePaul.....Quarts	,,	,, 40
Do.	A. DePaul..... Pints	,,	,, 21
Do:	J. C. Morizet...Quarts	,,	,, 36
Do.	do. .....Pints	,,	,, 19

HOCK—

Sparkling and Still	Dembar & Jordan / Coblentz Rhine...	per 4 dozen	Rs. 88
MOSELLE do.	do.		
CRABBE'S GINGER WINE.....		,,	,, 21
TREACHER & Co. do.		,,	,, 18
CURACOA		,,	,, 42
MARASCHINO		,,	,, 40
SHERRY BRANDY		,,	,, 30

SPIRITS—

Brandies Rs. 18, 24, 30, 36		,,	
do. ....Julies Robins (30 years old)		,,	,, 50
Rum .....Fine old Jamaica.....		,,	,, 30
Gin—Old Tom...Booth, London.....		,,	
Do.....Hollands in cases.....		,,	
WHISKEY .....Glentivat, Crabbie ...		,,	,, 21

BEERS AND STOUT.
Allopp's and Bass' Ale and Beer, English and Country bottled, just to hand in excellent condition.
GUINNESS, Dublin. BARCLAY and PERKINS, London, and TENNENTS' Stout and Porter, Pints and Quarts.
TREACHER & Co.
Bombay, Poona, Kamptee, Kurrachee and Kotree.

ADVERTISEMENT.

WE are requested to announce that the Committee of the SEAMEN'S FRIEND ASSOCIATION have arranged to open the NEW SAILOR'S HOME, on SATURDAY the 29th instant.
A dinner will be given on the occasion to 16 Officers and 240 Seamen from the Ships in harbour, who are to assemble at the Dockyard, at 4-15 P. M., and at 4-30 P. M. proceed in Procession towards the Home.
The Dinner will be served at a little after 5 P. M.
The Committee respectfully invite the attendance of all who are interested in the welfare of our Seamen.

JUST RECEIVED PER OVERLAND.

A FRESH supply of Best Artificial Flowers, Flower Wreaths with Boque, Feather Fans, and Children's Boots and Shoes.
BANAJEE CUMROODEEN & Co.,
Medow Street.

ST. ANDREW'S LIBRARY.

Just Received.

The Acts of the Governor-General in Council, and of the Legislative Council of India, from 1834 to the end of 1861. In 5 volumes Price Rs. 90 0

Commercial Gazette.

BOMBAY DAILY BILL, SHARE, STOCK, AND FREIGHT LIST.

BOMBAY GAZETTE OFFICE,
Saturday, 29th March 1862.

EXCHANGE.

On what Place	Terms.	Rates.
London (Credits)	6 months' sight ... 2s. 0l3/16d.	
Do. Documents	Do. do. ... 2s. 0¾d.	
Do. Bank Rates ..	Do. do. ... 2s. 0¼d. to 2s. 09/16d.	
Calcutta	Sight ..... Par.	
Madras	30 days' sight 99½	
China	60 do. do.	Rs. 215 per $100.

SHARES.

Names.	Paid up.	Last Half-yearly Dividend.	Rates.
	Rs.		
Bombay Bank	1,000	5 p. cent.	72 Prm. ex Div.
Madras Bank	1,000	2½ do.	26
Agra Bank	500	7 do.	74 do.
Oriental Bank Corporation	250	7 do.	103 do.
Commercial Bank	500	3 do.	14½ do.
Mercantile Bank	250	5 do.	30½ ex Divd.
Central Bank of W. India	150	2½ do.	½ prem.
Great Indian Peninsula Railway Company, Consolidated Shares	218.3.0	2½ do.	Rs. 20 p.sh. Dis.
Do. New Shares	87.4.4	2½ do.	Rs. 13 do.
Bombay, Baroda, and Central India Railway	1,000	2½ do.	Nomi. [sh. Div.
Hydraulic Press Company	4,000	350 p. sh.	Rs. 250 Dis. p.
Apollo Press Company ...	11,000	1,650 p. sh.	Rs. 20,000 do.
Colaba Press Company ...	2,700	13 do.	Rs. 5,500 do.
Cloaks Land Company ...	10,000	100 p. sh.	Rs. 11,500 do.
Elphinstone Land Company	5,100	200 p. sh.	Rs. 4,800 do.
Bombay Steam Navigation Company	500	32 do.	Rs. 350 dis.
Spinning and Weaving Co.	5,000	1,000 do.	Rs. 450 p. sh.
Oriental Weaving and Spinning Company ...	2,500	[p. Ann. 450 p. sh.	[Prem. nom. Rs. 400 Div.
Do. New Shares	625	.....	Rs. 140 Prem.
Do. New Shares	200	.....	Rs. 115 p. sh.
Victoria Spinning Co...	5,000	.....	Nominal.
Royal Spinning and Weaving Company ...	500	.....	Rs. 300 Dis.
Great Eastern Spinning and Weaving Company	400	.....	Rs. 300 do.
Mancokjee Pitit's Spinning and Weaving Co..	550	.....	Rs. 120 do.
Throstle Mill Company...	4,000	.....	300 Dis.
Bombay United Spinning Company... ...	4,500	.....	Nominal.

GOVERNMENT SECURITIES.

Four Per Cent. Transfer Loan	Nominal.
,, Loan 1835-36	89½ to 89¾
,, Loan 1842-43	89½ to 89¾
,, Loan 1854-55	89½ to 89¾
New Five Per Cent. Loan	102
Five and a Half Per Cent. Loan	108

PRICES OF BULLION, &c.

Sovereigns, each	Rs. 10-6
Bank of England Notes	Nominal.
Spanish Dollars	Rs. 230 Nominal
Carolus	,, 250 do.
Mexican Dollars	,, 227 do.
German Crowns	,, 213½ do.
Five Franc Pieces	¾, 205
Bar Silver	,, 106¾
Gold Leaf	,, 15-14

FREIGHTS.

To Liverpool (Cotton)	£3 10s. 0d.
,, (Seeds)	£1 15s.
To London (Cotton)	£3 0s. 0d.
,, (Seeds)	£2 12s. 6d.
To China	no offers.
To Clyde	no offers.

PRICES CURRENT (MARCH 28th, 1862.)

COTTON at Colaba :	Per candy.
New Broach, ready	Rs. 213 to 214
New Dhollera, ...	,, 205 to 206
New Oomrawuttee	,, 198 to 200
New Comptah, ...	,, 196 to 197
New Dharwar Sawginned	,, 260 to 262
New Barsee, and Nuggur	,, 195 to 196
New Veraval	,, 191 to 192
Khandeish	,, 190 to 191
New Poratchey	,, 190 to 191
NEW COTTOS to Arrive :	
Broach and Surat (April and May)	,, 212 to 213
Dholleran ..... (Do.)	,, 194 to 195
Oomrawuttee .....(March and April).....	,, None.
Veraville ..... (Do.)	,, 183 to 184
Dharwar Sawginned(May).....	,, 250 to 251
Maugrole	,, 185 to 186
Poratchee	,, 185 to 186
Comptee	,, 187 to 188
OPIUM—Malwa, Rs. 1550.	
SEEDS—Linseed, Undeish ..... at Rs. 3-12 to 5-14 per cwt.	
Rapeseed, Guzerat. ,, 0-8 to 0-10	
Gingelly mixed (Black and White) ,, 33 to 34	24 to 25

BULLION.

LONDON, *February 28th*, 1862.

During the present week the Market has been moderately active, both Imports and Exports having been on a rather increased scale.

The Imports include the "City of Washington," the "Bavaria," and the "Africa," from New York, with £262,000 Gold ; the "Tagus," from Lisbon, with £2,300 ; and a moderate amount of Silver from the Continent.

The Exports comprise the "Ellora" with £220,447 Silver and £9,250 Gold to Bombay, and £62,000 Gold to Alexandria ; the Tagus," to Lisbon, with 40,000 Sovereigns ; and about £100,000 Gold to the Continent.

There has been no Gold sold to the Bank of England ; the amount withdrawn is £101,000. There is still a good demand for the Continent.

Bar Silver has been bought to some extent for Bombay, but is now rather dull : very little is likely to be taken by the Calcutta and China Steamer of the 4th March, but some demand is expected for the next Bombay Steamer.

Mexican Dollars are very scarce, and the price has again advanced.

Indian Government Securities are firm. We quote—

¼ per Cents.	—
5 ,,	102 to 102½
5½ ,,	107½ to 108

Exchange on India is unchanged. We quote—

Bombay Bank Bills, 30 and 60 days' sight,	2/0½
Calcutta ,, ,,	2/0
Madras ,, ,,	1/11½

The following Gold Ships from Australia are now at sea :—

"Indemnity"	with	£50,000
"Ciutha"	,,	£ 91,000
"Monarch"	,,	£170,000
"Lightning"	,,	£ 96,000
"Kooria Mooria"	,,	£ 48,000
"Scottish Chief"	,,	£ 18,000
"Netherby"	,,	£ 22,000
"Southampton"	,,	£199,500
"Queen of Nations"	,,	£133,000
"Marian Moore"	,,	£ 33,000
"Result"	,,	£158,000

GOLD.	
Bar Gold	77/9½
Do. refinable	78/0
American Gold Coin	76/3½
French do.	—
S. Amer. Doubles	75/0-75/6.
Spanish do.	—
Brazilian New Gold Coin	77/7½
SILVER.	
Fine or Cake Silver	5/6½-¼ dull.
Bar Silver	5/6½-¼ ,,
Do. with gold above 5 grains per lb	5/5½-¾ ,,
Five Franc Pieces	—
Mexican Dollars	5/0¾-½
Spanish Pillar Dollars	5/8
Do. do. Ferdinand...	4/11½
Crusades	4/11½ last price.

ORIENTAL BANK CORPORATION.

BOMBAY AGENCY.

EXCHANGE.

THE CORPORATION grant Drafts on London on Demand, and at from one day to six months' sight, and Drafts on Scotland and Ireland on demand : also Circular Notes negotiable in Egypt, Syria, the Continent of Europe, New York, the West Indies, Australia, New Zealand, and the Cape of Good Hope.

The Current Rates of Exchange are :

On London at 6 months' sight	2s.	0¼d. per Rupee.
,, 4 do.	2s.	0¼d. do.
,, 3 do.	2s.	0¾d. do.
,, 2 do.	1s.	11½d. do.
,, 1 do.	1s.	11¾d. do.
,, on demand	1s.	11¾d. do.
On Scotland do.		
On Ireland do.		
On Paris, at 3 days' sight	1s.	11¾d. do.

Circular Notes payable throughout Europe 1s. 11½d. do.

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on Demand.

Drafts are also granted on Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

The Corporation purchase or collect Bills payable in Europe or in Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

DEPOSITS.

* The Corporation receive Deposits on the following terms :—

Repayable on demand, in sums of Rs. 100 and upwards	2 per ct.	per annum.
Do. in one sum, at 3 months' notice	3	,, ,,
Do. do. 6 do.	4	,, ,,
Do. do. 12 do.	5	,, ,,

No interest allowed on Deposits under Rs. 1,000, nor on deposits over Rs. 50,000, *unless by special arrangement.*

REMITTANCE.

The Corporation undertake to remit money to Europe by each Overland Mail, free of charge.

Parties are requested to make all Orders or Hoondies payable to "*The Oriental Bank Corporation or Order*," and to state distinctly the name and office of the person to whom the Remittance is to be made, *(if to a Lady, her Christian name or name in full,)* and the sight at which the Bills are to be drawn.

COMMISSION.

The rate of Commission charged by this Agency on the purchase or sale of Government Securities negotiable in Bombay, is ½ per cent. on the amount invested or realized, and on the collection of Bills, one per cent. and Postage.

The Corporation take charge of Government Paper, Shares in the Bank of Bombay, and other local Stocks, free of all charges, and will draw Interests and Dividends on the same as they fall due, on the following terms :—

If to be remitted in the Bank's Drafts, without charge.	
If to be remitted in India, a Commission will be charged of	½ per cent.
On returning Government Paper or Share Certificates out of custody	½ per cent.
Hours of business	10 to 4 o'clock.
Saturday	10 to 1 do.

KURRACHEE SUB-AGENCY.

Messrs. Forbes and Co. will Issue Drafts on the Corporation and negotiate Bills payable in London and Bombay.

Bombay, 26th March 1862.

CENTRAL BANK OF WESTERN INDIA.

INTEREST ALLOWED.

ON Current Deposit Accounts above Rs. 1,000, and not exceeding Rs. 50,000, repayable on demand, at 2 per cent. per annum.

On Deposits for 3 months certain 3 per cent. per annum.

Do.	,, 6	,,	,, 5	,,	,,
Do.	,, 12	,,	,, 6	,,	,,

EXCHANGE.

Bills on London, at 6 months' sight 2s. 0¼d. per Rupee.

Ditto	at 4	ditto	2s. 0¼d. do.
Ditto	at 3	ditto	2s. 0d. do.
Ditto	at 2	ditto	1s. 11¾d. do.
Ditto	at 1	ditto	1s. 11½d. do.
Ditto	sight	ditto	1s. 11¾d. do.

Drafts at 6 months' sight are not granted for less than £50, and amounts under £20 are only drawn for payable on demand.

COMMISSION.

On the sale or purchase of Government and other Securities ¼ per cent. on the amount realised or invested.

The Bank receives Government and other Securities for safe custody, free of charge, the Interest or Dividends thereon being credited to account or remitted home in the Bank's Bills, also without charge.

On Interest, or Dividends, or on proceeds of Securities by Sales, ½ per cent. commission is charged, if the amounts be paid in India if remitted home by the Bank, no commission charged.

On returning Securities out of safe custody ¼ per cent. Commission.

Hours of business ..... 10 A. M. to 4 P. M.
Saturdays ..... 10 A. M. to 1 P. M.

EDWIN HEYCOCK,
Bombay, 10th January 1862. Manager.

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

EXCHANGE.

THE Bank grants Drafts on London, and on Scotland and Ireland, also Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe, at the following current rates of Exchange :—

On London, at 6 months' sight	2s.	0¼d.	per Rupee.
,, 4 do.	2s.	0¾d.	,,
,, 3 do.	2s.	0d.	,,
,, 2 do.	1s.	11¾d.	,,
,, 1 do.	1s.	11½d.	,,
,, On demand	1s.	11¾d.	,,
On Scotland do.			
On Ireland do.			

Circular Notes for the use of Travellers on the Continent and to Europe, Overland, at 1 day's sight ..... } 1s. 11¾d. ,,

Drafts at 8 months' sight are not granted for less than £50, and amounts under £20 are only drawn for payable on demand.

The Bank also purchases Bills and grants Drafts payable in Calcutta, Madras, Ceylon, Hongkong, Canton, Shanghai, Singapore, Penang, and Mauritius.

Bills collected at any of the above places at an ordinary charge including postages, of one per cent.

INTEREST ALLOWED.

On Current Accounts ..... 2 per cent.
On Deposits payable on demand, subject to a commission of ¼ per cent. on amounts withdrawn 4 ,,
Deposits for 3 months ..... 4 ,,
Do. do. 6 ..... 5 ,,
Do. do. 12 do. ..... 6 ,,

No interest allowed on Current Account Balances under Rs. 1,000 on Deposits over Rs. 50,000, unless by special agreement.

No cheques paid or cash received under Rs. 20.

COMMISSION.

The Bank takes charge of Government Securities, Shares in Bank and other Companies without charge, and realizes the Interest and Dividends, for which a charge will be made of ½ per cent.

Returning Government Paper or other Securities out of safe custody, a charge will be made of ½ per cent.

To obviate disappointment to parties at a distance purchasing the Bank's Bills on England, which might reach them too late for despatch by first Mail, it is hereby notified that the Bank will, whenever so requested, transmit the first of Exchange direct, on being furnished with the correct address of the party at Home to whom the remittance is to be sent.

All Orders or Hoondies should be made payable to the Manager of the Agra & U. S. Bank, Limited, or order, and the letters enclosing them should state distinctly the name of the person to whom the Remittance is to be made, *(if to a Lady, her Christian name or names in full,)* and the sight at which the Bills are to be drawn.

NOTICE.—The Bank will obtain registry of Promissory Notes of the several Loans of the Indian Government, and enfacsimilate for payment of the Interest in London.

Drafts for interest on such Government Promissory Notes, on the Treasuries of Calcutta and Madras, will be received for encashment at current rates of Exchange, or for realization in India, at the Head Office of the Bank in London, where constituents can also deposit their securities for safe custody.

Parties are requested to address "*The Manager of the Agra and United Service Bank, Limited, Bombay,*" and to make all Orders or Hoondies payable to him.

A Branch of the Bank has been lately established at Kurrachee (Mr. E. W. Jones, Manager) for the transaction of business in all its Branches.

H. B. MACQUILLOCH,
Bombay, 31st March 1862. Manager.

THE AGRA AND UNITED SERVICE BANK, LIMITED.

ESTABLISHED IN INDIA IN 1833.

Incorporated by Royal Charter

HEAD OFFICE ..... LONDON.
BRANCHES AT CALCUTTA, BOMBAY, MADRAS, AGRA, LAHORE, KURRACHEE, UMRITSUR, SHANGHAI, HONG-KONG and EDINBURGH.
SUBSCRIBED CAPITAL, £2,000,000 (TWO MILLIONS STERLING.)
PAID-UP CAPITAL, £1,000,000 (ONE MILLION STERLING.)
RESERVED FUND, £200,000 (TWENTY LAKS OF RUPEES.)

THE BOMBAY MANAGER of the AGRA AND U. S. BANK, LIMITED, is authorised to draw on the undermentioned establishments :—

THE LONDON & WESTMINSTER BANK.
THE ROYAL BANK OF SCOTLAND (and Branches).
THE NATIONAL BANK OF SCOTLAND (and Branches).
THE NATIONAL BANK (IRELAND) (and Branches.)

THE BOMBAY BRANCH, makes advances on the pledge and deposit of Government Paper, and Loans are granted to Officers in the services on approved Security, and to Regiments for Regimental purposes.

The Bank grants Circular Notes negotiable in Egypt and the Continent of Europe. The following are the current rates of Exchange :—

On London at 6 months' sight	2s.	0¼d.	
,, ,, 4 months' sight	2s.	0¼d.	
,, ,, 3 months' sight	2s.		
,, ,, 2 months' sight	1s.	11¾d.	
,, ,, 1 month's sight	1s.	11¾d.	
,, On demand	} 1s.	11¾d.	
On Scotland			
On Ireland			
Circular Notes	1s.	11¾d.	

The London General Manager will generally, if desired, be prepared to discount the Bank's Bills at the current rate of the day.

The Bank purchases Bills and grants Drafts payable at Calcutta, Agra, Madras, Lahore, Kurrachee, Umritsur, Hong-Kong, and Shanghai.

INTEREST ALLOWED.

1. On Floating, or Current Deposits, payable on demand of not less than Rs. 1,000 or more than Rs. 50,000 2 per cent. per annum.

2. On Fixed Deposits at 3 months' notice, 3 per cent. per annum.

3. On Fixed Deposits at 6 months' notice, 4 per cent. per annum.

4. On Fixed Deposits at 12 months' notice, 5 per cent. per annum.

Fixed Deposits may generally be availed of for the Bank's Bills on London without notice.

Notice of withdrawal can be given at the time of depositing the money, or at any time thereafter.

Interest is credited to Deposit accounts half-yearly.

No Interest allowed on Current Account Balances under Rs. 1,000 or over Rs. 50,000, unless by special agreement.

The Funds of all public bodies connected with the Services and of such other Societies as the Directors may consider eligible for the same privilege, will be received by the Bank at its highest rate of interest for the time being, subject to modified conditions.

The Bank reserves to itself the right of paying off all interest Deposits, and of modifying the terms thereof, on giving one month's notice.

Parties making remittances to the Banks should specify distinctly the Account or Accounts to which the same are to be credited. *Accuracy in this respect is particularly desirable.*

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies without charge, and realizes the Interest and Dividends, for which a charge will be made of ½ per cent.

Returning Government Paper or other Securities out of safe custody, a charge will be made of ½ per cent.

On the purchase or sale of Government Securities and Bank or other Stock, ¼ per cent.

To obviate disappointment to parties at a distance purchasing the Bank's Bills on England, which might reach them too late for despatch by first Mail, it is hereby notified that the Bank will, whenever so requested, transmit the first of Exchange direct, on being furnished with the correct address of the party at Home to whom the remittance is to be sent.

All Orders or Hoondies should be made payable to the Manager of the Agra & U. S. Bank, Limited, or order, and the letters enclosing them should state distinctly the name of the person to whom the Remittance is to be made, *(if to a Lady, her Christian name or names in full,)* and the sight at which the Bills are to be drawn.

NOTICE.—The Bank will obtain registry of Promissory Notes of the several Loans of the Indian Government, and enfacsimilate for payment of the Interest in London.

Drafts for interest on such Government Promissory Notes, on the Treasuries of Calcutta and Madras, will be received for encashment at current rates of Exchange, or for realization in India, at the Head Office of the Bank in London, where constituents can also deposit their securities for safe custody.

Parties are requested to address "*The Manager of the Agra and United Service Bank, Limited, Bombay,*" and to make all Orders or Hoondies payable to him.

A Branch of the Bank has been lately established at Kurrachee (Mr. E. W. Jones, Manager) for the transaction of business in all its Branches.

H. B. MACQUILLOCH,
Bombay, 31st March 1862. Manager.

ORIENTAL BANK CORPORATION.

BOMBAY AGENCY.

EXCHANGE.

THE CORPORATION grant Drafts on London on Demand, and at from one day to six months' sight, and Drafts on Scotland and Ireland on demand : also Circular Notes negotiable in Egypt, Syria, the Continent of Europe, New York, the West Indies, Australia, New Zealand, and the Cape of Good Hope.

The Current Rates of Exchange are :

On London at 6 months' sight	2s.	0¼d.	per Rupee.
,, 4 do.	2s.	0¼d.	do.
,, 3 do.	2s.	0¾d.	do.
,, 2 do.	1s.	11¾d.	do.
,, 1 do.	1s.	11¾d.	do.
,, on demand	} 1s.	11¾d.	do.
On Scotland do.			
On Ireland do.			
On Paris, at 3 days' sight	1s.	11¾d.	do.

Circular Notes payable throughout Europe 1s. 11¾d. do.

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on Demand.

Drafts are also granted on Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

The Corporation purchase or collect Bills payable in Europe or in Calcutta, Madras, Ceylon, Hongkong, Singapore, Mauritius, Melbourne, and Sydney.

DEPOSITS.

* The Corporation receive Deposits on the following terms :—

Repayable on demand, in sums of Rs. 100 and upwards	2 per ct.	per annum.
Do. in one sum, at 3 months' notice	3	,, ,,
Do. do. 6 do.	4	,, ,,
Do. do. 12 do.	5	,, ,,

No interest allowed on Deposits under Rs. 1,000, nor on deposits over Rs. 50,000, *unless by special arrangement.*

REMITTANCE.

The Corporation undertake to remit money to Europe by each Overland Mail, free of charge.

Parties are requested to make all Orders or Hoondies payable to "*The Oriental Bank Corporation or Order,*" and to state distinctly the name and office of the person to whom the Remittance is to be made, *(if to a Lady, her Christian name or name in full,)* and the sight at which the Bills are to be drawn.

COMMISSION.

The rate of Commission charged by this Agency on the purchase or sale of Government Securities negotiable in Bombay, is ½ per cent. on the amount invested or realized, and on the collection of Bills, one per cent. and Postage.

The Corporation take charge of Government Paper, Shares in the Bank of Bombay, and other local Stocks, free of all charges, and will draw Interests and Dividends on the same as they fall due, on the following terms :—

If to be remitted in the Bank's Drafts, without charge.	
If to be remitted home by the Corporation	Without charge.
If to be paid in India, a Commission will be charged of	½ per cent.
On returning Government Paper out of safe custody	½ per cent.
Hours of business	10 to 4 o'clock.
Saturday	10 to 1 do.

KURRACHEE SUB-AGENCY.

Messrs. Forbes and Co. will Issue Drafts on the Corporation and negotiate Bills payable in London and Bombay.

Bombay, 26th March 1862.

Shipping Intelligence.

BOMBAY.

Arrivals.

DATE.	SHIPS.	COMMANDERS.	FROM
Mar. 27	General Simpson	Graham	Liverpool 23 Nov.
,, 28	Victoria (s)	Nacoda	Surat 27 March.
	Chevalier	Perkins	Moulmain 19 Feb.
	Knight	Watson	London.
	Lowjee Family (s)	Ellison	Surat.

INTELLIGENCE.—Per ship *General Simpson*, from Liverpool. —Exchanged signals with the ship *Excelsior*, from London to Bombay.

Per Ship *Chevalier* from Moulmain on the 5th March signalized the ship *Nusser Mujeed* from Calcutta bound for Bombay.

Departures.

DATE.	SHIPS.	COMMANDERS.	To
Mar. 28	Governor Higginson (s)	Greig	Kurrachee.
	Gertrude	Conden	Liverpool.

PASSENGERS ARRIVED.

Per steamer *Victoria*, from Surat.—206 natives.

Per steamer *Lowjee Family*, from Surat.—Mr. J. M. Heath, Serjeant F. Weir, 14th Regt. Mr. C. S. Reynolds, and 42 natives.

PASSENGERS SAILED.

Per steamer *Governor Higginson*, to Kurrachee.—Lieut. H. H. James ; Mr. H. Johns ; S. A. Surgeon ; R. Adams ; Mr. Frend, Paymaster 51st Regt ; Lieut. Burns, 7th Dragoons ; Serjeant J. Shenly, and servant ; Mr. Hannah ; Mr. Mansfield's people, 9 servants and 5 children ; Mr. G. H. Pearce ; and 7 natives.

Port Clearances.

The Ship *Richard Cobden*, C. O. Randall, bound to Liverpool, obtained her port clearance yesterday.

IMPORT MANIFESTS.

From Shields.

Lyra.—1,229 tons and 12 cwt. Coals.

From Galle.

Tamogonopes.—Cargo Ballast.

From Liverpool.

Crescent.—1,120 tons Coals.

Tivoli.—550 tons Coals.

General Simpson.—1,480 tons Coals.

From Gothenburg.

Amazon.—3,400 kegs Steel.

From Marseilles.

Caillol.—Cargo Ballast.

From Birkenhead.

Monica.—1,285 tons Coals.

From Kurrachee.

Swithamly.—1,546 bags Rapeseed, 502 packages Cotton, 96 packages Saltpeire, 34 cases Indigo, 1 parcel Samples.

From London.

Zuliska.—6 cases Cotton Yarn, 4 cases Carriages, 40 cases Sheating, 244 cases Wine and Spirits, 2 cases Ornaments, 70 cases Hollow Metals, 218 logs Timber, 1,022 pieces Timbers, 2,275 tiles Copper, 38 packages Iron Works Materials, 3,449 packages Railway Materials, 4,248 bars Iron, 60 bales Cotton Goods, 11 cases Glassware, 33 crates Earthenware, 78 cases Papers, 300 kegs Red Lead, 212 packages Lead, 6 packages Personal Baggage, 44 cases Acid, 1 case Pianoforte, 2 bales Twine, 7 cases Matches, 3 cases Sundries, 674 packages Copper.

DAILY EXPORTS.

BOMBAY, Friday, 28th March 1862.

Rob Roy.—250 bales Cotton, 875 cwt., Volkart Brothers, 97 cases Dry Ginger, 87 cwt., Vithuldass Govuldass ; Loose Coir Yarn, 100 cwt., W. Nicol and Co.

Minerva.—Loose Coir Yarn, 140 cwt., W. Nicol and Co. ; 169 bales Coir, 295¼ cwt., Khatesy Dhurumsy.

Lobelia.—20 robins Jumalgotas, 28 cwt., 25 chests Cardamoms, 50 cwt. 1 qr. 21 lbs., Soondersee Mooljee.

Star of India.—17 packages Sundries, W. and A. Graham and Co.

Cleadon.—22 bundles China Silk, 2,324 lbs., Hajeebhoy Dawjee and Co.

Pride of the Ocean.—500 bales Cotton, 1,750 cwt., Finlay Scott and Co.

War Spirit.—140 bags Gingilly Seed, 210 cwt., A. Bell and Co.

Queen of Mellower.—423 bags Saltpetre, 847 l. maunds, Volkart Brothers.

Silver Eagle.—143 bags Black Pepper, 214½ cwt., Ralli Brothers.

For Liverpool.

Red Jacket.—275 bales Cotton, 962¼ cwt., Nesserwanjee Mauseckjee ; 205 bales Cotton, 717½ cwt., Woomersy Velljee and Co. ; 1 bale Cotton, 3½ cwt., Cursondass Vuluvdass ; 100 bales Cotton, 350 cwt., Sorabjee Framjee and Co.

Thornhill.—1,000 bales Cotton, 3,500 cwt., Cursetjee Furdonjee ; 78 bales Cotton, 272 cwt., M. and B. Cursetjee and Co.

Agenoria.—150 bags Country Galls, 187½ cwt., Khimjee Visram and Co.

Black Eagle.—50 bales Cotton, 175 cwt., Goculdass Hirjee ; 130 bales Wool, 320 cwt., Nesserwanjee Maneckjee ; 31 bales Cotton, 40¾ cwt., Hurridass Nuthoo ; 100 bales Cotton, 350 cwt., Govind Girdhur.

Vidor.—15 bales Cotton, 49½ cwt., Kessoo Waga.

Anna Dorathco.—300 bags Linseed, 750 cwt., Nesserwanjee Merwanjee.

Bosphorus.—50 bales Wool, 150 cwt., Myrchund Roopchund ; 55 bales Wool, 165 cwt., W. and A. Graham and Co. ; 17 bales Wool, 51 cwt., Lalljee Persotum.

Richard Cobden.—35 bales Cotton, 122¼ cwt., Chuttoorbhoz Asaria ; 1 bag Coffee, 2¼ cwt., A. H. Huschke and Co.

Beckworth.—100 bales Cotton, 350 cwt., Dhunjee Nathe ; 150 bales Cotton, 525 cwt., Golam Hosen Teza.

Bencoolen.—200 bundles Galls, 100 cwt., Khimjee Visram and Co. ; 55 bales Cotton, 192¼ cwt., Pudumay Virjee ; 200 bales Cotton, 700 cwt., Framjee and Nesserwanjee.

North.—102 bales Cotton, 357 cwt., Luckumsy Sewjee ; 250 bags Myrabolums, 250 cwt., Goculdass Hirjee.

Algiers.—200 bales Cotton, 700 cwt., 50 bales Wool, 70 cwt., Cowasjee Bhimjee Girdhur.

Brunelle.—200 bales Cotton, 700 cwt., Watson, Bogle and Co.

James Russell.—315 bundles Bhoysing Seed, 157½ cwt., 83 bundles Sursee Seed, 41½ cwt., 202 bundles Galls, 101 cwt., Dowjee Nuckagy.

Macduff.—1,000 bales Cotton, 3,500 cwt., Ritchie, Steuart and Co. ; 500 bags Linseed, 750 cwt., Wookerda Khatesy.

Queen of the Sea.—250 bales Cotton, 875 cwt., Cardwell Parsons and Co.

Nagasaki.—200 bales Cotton, 700 cwt., Sewjee Nensy and Co.

Madge Wildfire.—50 bales Wool, 150 cwt., Goculdass Cullianjee ; 100 bales Cotton, 350 cwt., R. J. Jeejeebhoy.

Venus.—250 bales Cotton, 875 cwt., Mornarjee Sorabhagchund ; 200 bales Cotton, 700 cwt., Bhimjee Jeatha.

For New York.

Lizzie Oakford.—100 bales Cotton, 350 cwt., Jewraz Rustomjee ; 10 bales Cotton, 350 cwt., Goculdass Mudhowjee and Co.

Tyconderago.—1,800 bags Linseed, 2,700 cwt., Fernandise.

For Galle.

Steamer *Orissa.*—1 chest Medicine, 2 packages Clothes Coupland and Co. ; 17 boxes Specee, Charter Mercantile Bank.

For Singapore.

Bombay Merchant.—4 cases Rose Water, 380 small bottles, Aga Abass.

For Madras.

Steamer *Orissa.*—1 case White Piece Goods, 120 pieces, 1 case China Tea, 50 lbs., Hajee Mirza Sufee.

STATIONS OF H. M.'s INDIAN NAVY.

450	Ajdaha, 20 (flag-ship), Frushard	Bombay.
800	Assaye, 10 (paddle), Adams	England.
304	Assyria, 6 (paddle), Forster	Out of Commission.
946	Auckland, 6 (paddle), Dreghorn	Bombay.
664	Berenice, 2 (paddle), Holt	Persian Gulf.
492	Clonmain, 2 (paddle), Watson	Bombay.
420	Clive, 14 (sloop), Lloyd	Bombay.
300	Clyde, 3 (screw gun-boat), Mitchison	Bombay.
294	Comet, 2 (p. gun-boat), Collingwood	River Euphrates.
184	Constance, 3 (schooner), Yoolams	Aden.
1026	Coromandel, 4 (screw), Batt	Andaman Islands.
205	Cursetjee, (flat) Shaw	River Indus.
1022	Dalhousie, (screw), Hopkins	Bombay.
387	Elphinstone, 12 (sloop), Etheridge	Persian Gulf.
90	Emily, 2 (schooner), Evans	Madras.
274	Ethersey, (flat), McLaren	River Indus.
235	Euphrates, (survey ship), William	Out of Commission.
495	Falkland, 12 (corvette), Fraser	Bombay.
1450	Feroze, 13 (paddle), Treason	Calcutta.
810	Frere, 2 (paddle), Marsh	River Indus.
215	Goolamar, (paddle tug), Nacoda	Bombay.
90	Georgiana, J. B. Bewsher, 2 (tender)	Persian Gulf.
510	Havelock, 2 (paddle), Davies	River Indus.
300	Hugh Rose, (gun-boat) Wood	Persian Gulf.
	Hornet, Dayman, (S. Sloop)	Bombay.
522	Indus, 2 (paddle), Hoile	Scale.
499	Jhelum, 2 (paddle), Peck	River Indus.
151	Keddywary, (flat)	Guard Vessel, Karachee.
	Kolree, (flat), O'Brien	River Indus.
709	Lady Canning, 2 (paddle), Adams	Andaman Islands.
200	Lady Falkland, (paddle), Tarleton	Bombay.
157	Mahi, 3 (schooner), Gardiner	Aden.
167	Marie, (schooner)	Bombay.
445	Napier, 3 (paddle), Stevenson	River Indus.
49	Nerbudda, (schooner)	Kurrachee.
204	Nimrod, 2 (paddle), Linton	River Indus.
610	Outram, (paddle), Wilson	River Indus.
335	Pantaloon, 1 (paddle), Fletcher	River Indus.
140	Pleiad, (screw), White	Bombay.
1246	Prince Arthur, (screw), Walker	Bombay.
900	Punjaub, 10, Fosterton	England.
208	Ravee, (flat), Ridge Williams	River Indus.
335	Satellite, 1 (paddle), Harrison	River Indus.
300	Semiramis, 3 (paddle), Worsley	Zanzibar.
910	Sirius (screw frigate), Jones	River Indus.
40	Snake, 1 (paddle), Rogers	Bombay Harbour.
258	Tigris, 5 (brigantine), Dyer	Persian Gulf
795	Victoria, 4 (paddle), Chitty	Aden.
1093	Zenobia, 9 (paddle), Cruttenden	Aden.

VESSELS IN BOMBAY HARBOUR.

[s.l. signifies "commenced loading."]

FOR LONDON.

853	Cleadon, Fontie—Martin, Young & Co.		
1488	Earl of Balcarras—Remington & Co.	(c. 1. March 11)	
832	Lobelia, Johnson—W. & A. Graham & Co.		
829	Jane Ann,

quoted paragraph, that is, if any one but the financiers may be allowed to have an opinion on the subject. The audit of that period and previous periods objected to charges which were not sanctioned by regulations, or by the special authority of Government; it compared rates with not only the Price Currents but with contracts, and, where these failed, with precedents; moreover, it is a fact that the Price Current rates are, for the time to which they refer, the best possible guide in the absence of contracts. It may be well for an individual despotically inclined, to imagine that he could give the tone to the market,—that he could compel the dealers to sell at what he might assume to be a fair rate. But under a free Government, under a Government in which free trade is acknowledged, it is a delicate matter to meddle with prices and to attempt to limit them. The holder of stock is the best judge of the price at which he can dispose of his supplies; and, thanks be to our free institutions, he is allowed to dispose of his stock at what he, as the best judge, may consider a remunerative rate. To decry the Price Currents as fallacious is the manifestation of a despotic temperament, or the result of ignorance. Take which you will, and credit the same to the Military Finance Department. The civilians, and the large minded Military Officers of the Staff are more English and more liberal. Another piece of ignorance is exemplified in the 6th paragraph of the Department's letter No. 4684, dated 2nd April 1861, one day after all Fool's Day, to the Commissary General, Madras, in which it is stated that, "At present the Examiner's Office audits, classifies and compiles, whereas formerly it only audited." This is an error which the Military Finance Department, after all the enquiry they are supposed to have made, should not have fallen into; they should have known, from information that might have been obtained from any Commissary General or any Military Accountant, that the Examiner or the Auditor formerly classified as well as audited. Let the Department make the enquiry now, and they will find that what we say, is true, and that they were in error in so limiting the functions of the Auditor or Examiner. In the "Preliminary Rules and Instructions" to which we have already referred, and which were to be modified and amplified hereafter, uncertain rules! we find in Rule 4, p. 2, "Under the former system, check was exercised only over expenditure when actually incurred." Then we have the new system laid down in Rule 8, p. 3 where it says of the Departmental Examiners that their "duties in general commence directly after the completion of the payment, or issue of stores." Will any one be so good as to tell us what the difference between the former system and the new system consists in? If in both systems the Examiner's duties generally commenced after payment, where is the difference? Strange to say, the astute Department arrived at length at the same conclusion as we have, that there was really no difference between the old system and the new; for they say in Rule 9, p. 4, that "The detailed financial check of the Examiners and other officers of Account remains practically the same as heretofore." Here, then, after wasting an amount of ignorance in Rule 4 and 8, they arrive at the truth in Rule 9, which makes no change in the system; that is to say, so far these three Rules are thrown away. If the old system was to be adhered to, the Rules were superfluous. The new Rules in such a case imply a distinction without a difference, but a small occupation for the Military Finance Department. They seem to make capital, by-prolonging their existence in office, by such subterfuges as these. They have long ceased to be of essential use to the State; and they now hang on by dabbling in trifles, with the view, perhaps, of making themselves to appear of permanent importance. These men of the Military Finance Department are deep; it behoves the State to look well to them, lest they, by weaving a complicated web of their own imaginary importance about the State, involve it in the notion that they cannot be dispensed with. The acquisition of power by ignorant men has about it a charm to them such as they are not willing to let go, and such as they will cling to, to the last, unless they are shaken off by the stern hand of unflinching authority and superior intelligence. A confused mass of ignorance appears to be contained in Clause I, Rule 31, p. 22, in which it is stated that, "All the duties connected with the check of expenditure in detail, which, under the old system, devolved on the Military Auditor General, and on the Auditors of Commissariat, Stud, Clothing, and Ordnance Accounts, will, under the new system be performed by the examiners of those Departments;" that is, the duties of the Military Auditor General will be performed by the 1st and 2nd Examiner Pay Department; the duties of the Auditors of the Commissariat, Stud, and Clothing will be performed by the Examiner of Commissariat Accounts; and the duties connected with the Ordnance Accounts will be carried out by the Examiner of Ordnance Accounts. Now, although the duties of the Pay Examiners are laid down and provided for in the former part of the Rule, it is added in the same Rule that, "similar duties in the Pay, (mark the word Pay) Pension and Barrack Departments, being performed by Officers specially appointed for the same." The Pay Examiner is provided for twice over in the same Rule. This is, one to perform the duties of the Military Auditor General, and another to perform, what duties? The Military Finance Department are ignorant, evidently and grossly ignorant, of what they are legislating about. Again, in Clause I, Rule 51, p. 40, of the "Preliminary Rules, the financiers say, Disbursing Officers will submit their Cash Accounts to the Military Accountant, and their Disbursement Statements to the Examiner of the Department to which they respectively belong." The ignorance expressed in this Rule is unaccountable; because, in a letter to the Military Accountant, previously noticed, the Department took upon themselves to define which side of the Cash Account required his examination and which that of the Examiner. In the present Rule the Cash Account submitted to the Examiner is ignored, and it is made to appear, that the Military Accountant alone receives the Cash Account. Are we wrong, then, when we assert that the Military Finance Department are at fault when they come to details? and that they are only great in stitching, in rags, and in cotton for lamp wicks, &c. as we have already shewn? What can be more absurd than to suppose, that a man of mediocre talent in the Artillery service of Her Majesty should be able to cope with the details of the Pay Department, the Commissariat, and the Medical Department on which he has voluntarily undertaken to legislate. If we are to have special supervision in these Departments, let us have the experience of a Pay Officer, a Commissariat Officer, and a Medical Officer as a Board of Military Audit, to which might be added an Ordnance Officer of talent; but do not let us be subjected to a quack, a "Jack of all trades, and good at none."

KURRACHEE, 23*rd March* 1862.—Like every other Railway, the Sind line has its record of accidents. Considering, however, that the line in question is not yet pronounced or considered altogether safe, for it is still in an incomplete state, it reflects the highest credit upon those who have the management of the traffic, as also the line under their control and direction, that since the opening of the traffic to the public, so very few, and comparatively light accidents have taken place. A fortnight since, some low-sided waggons went off the rails through obstructions found to be stones lying foul of the line. A few carriages also have had their foot steps destroyed by blocks of stone being allowed to lie close to the rails. The other day, as a special train from Kotree was nearing Joongshai, which is midway between the terminal stations, the Guard on duty discovered some timber and carriage trucks to be on fire, and he immediately signalled to the driver of the engine to stop the train. This was not done, however, as Joongshai not being more than four miles distant from the spot where the fire was seen, the driver increased the speed of the engine and in quick time got in at the station, where the trucks, containing principally hemp and Cotton, were detached, and the fire extinguished. The fire originated from a spark from the engine chimney falling on the combustible consignment.

Mr. Mansfield, the newly appointed Commissioner of Sind, has arrived; and Mr. Inverarity has bid adieu to the shores of Kurrachee to take his seat in the Bombay Council, at the consultations and deliberations of which, it is hoped he will forward every scheme for the improvement and prosperity of the people, and carry every point on which the good of the Province depends. Meanwhile, Mr. Mansfield's station, character and abilities are such as to entitle him to the confidence of the people in the integrity which will characterise his administration, and we trust he will, by studying the happiness of the inhabitants and the improvement of the country, facilitate the success of his rule, and locally increase his reputation as a wise functionary of that rule. Captain Wallace, settlement officer of Upper Sind, has returned from his leave of absence, and is on his way to join his appointment at Sukkur. Mr. Daly of the Civil Service, who has acted so ably during his absence, will revert to his substantive appointment of Deputy Collector of Larkhana. It is hoped that Captain Wallace will spare no exertions to bring to a final close the surveys of the Roree and Sukkur and Shikarpore Deputy Collectorates, as it is high time that the business should be terminated, for the benefit both of the Government and the people, as the discreditable transactions in connexion with the Larkhana survey operations brought to light by Mr. Inverarity are still fresh in the recollection of the authorities. The present surveys are on a more expensive scale than is requisite for the purpose; and for this lavish expenditure of public money, the poor cultivator will have to bleed. The new Commissioner should institute some enquiry into the Roree and Sukkur surveys and call for statements of its operations, of the extent of work performed by the highly paid officials during the past five or six years.

I have to chronicle the arrival of a dignitary of that Church of which history has scarcely anything more wonderful to show than the part she has borne in the various civilizations of the world—the Romish Church. Dr. Steins, the Vicar Apostlic of Bombay, is now on a visitation tour; and I need not, I think, say, that it is the devout wish of the Catholic residents, both high and low, that his coming amongst them will be productive of good results, and be the means of lengthening the cords of the Church, strengthening its stakes, and enlarging the place of its tent in this, at present, spiritually wretched and gloomy province. His Lordship will celebrate High Mass this morning and preach a Sermon in the evening, at which, doubtless, every catholic, who can do so, sickness and immediate duty excepted, will be present. This being the Lent season, crowds of devout worshippers flock to the Chapel for matins and vespers; while the Episcopal Church, where divine service is held on week days, is neglected by churchmen to the great scandal of religion. Whether this is indicative of the secularity of life and indifference to the spiritual welfare of their congregations on the part of the Clergy, I cannot divine. In this respect, the followers of the venerable fabric of Rome are unmeasurably superior in point of religious devotion to their Protestant brethren. Why should this be?

Dr. Steins, it is reported, intends to visit Hydrabad before his departure from amongst us. It would be as well were his Lordship to direct his steps to Upper Sind, where he will view with melancholy the spiritual right which has set in there. At Shikarpore and Jacobabad, where there is a goodly congregation of Christians, there is not even an apology for a place of worship; and the residents live as if they ignored the very existence of God and of such places as heaven and hell! People die without receiving the consolations of religion, and are entombed like the Mahomedan dead, for the reading of the burial service by Upper Sind laymen is simply a mockery! This is no exaggeration I assure you! Such a state of things is discreditable to the Christian residents, and a disgrace to the ruling authorities.

In one of my recent letters I noticed the resignation of Mr. Whatley, the Traffic Manager of the Sind Railway, and my reason for reverting to the subject is that the Editor of the *Our Paper* in an article on Mr. Brunton and the Railway, has thought fit to cast reflections upon the management of the traffic, with which place, Mr. Whatley has been identified since the opening of the Line. The Editor, not satisfied with misleading the public regarding the causes which led to Mr. Whatley declining to continue in office after the expiration of his agreement with the London Board of Directors, has laid his columns open for the reception of abuse of a gentleman, whose only fault was that he had a mortal aversion to employ incompetent men on the line whose conduct and boorish manners would only bring odium upon the department. Necessity obliged him to accept the services of illiterate men, for whose misconduct and want of working qualifications, Mr. Whatley is now unjustly censured.

The weather is becoming warmer every day, as it ought to, for the hot season has commenced; and umbrellas are in requisition.

Thank heaven the Hoolee festival is over, and with it, its accompaniments of filth, obscenity and indecency. Bands of musicians, followed by crowds of dirt begrimed men and children paraded about the streets, to the annoyance of Christians and respectable natives; for the "sounds and sweet airs" of the drummers and guitarists were not such as to give delight but rather pain.

In the midst of all this abomination, there were seen intoxicated stragglers yelling and hooting, but whose pranks and saltatory movements were soon put a stop to by being confined in the now commodious Quarter Guard, where when their senses had sufficiently returned, they were not inclined to rank the festival among the "pleasures of memory."

The Judicial Deputy Magistrate has given his judgment in the case of Dunolly versus Contes. The action was one for slander; and the Magistrate found the defendant guilty of one of the three counts in the Plaint. The plaintiff who is not satisfied with the Judgment intends to appeal against it, in which case the Punjaub Railway contractor will have to defer his departure from Kurrachee for Ferozepoor and Lahore.

Local News.

TEMPERANCE UNION.—A meeting of the Bombay Temperance Union will be held on Monday next the 31st instant, in the American Mission Chapel, at 7 P. M. Various addresses will be delivered. The friends of the cause are invited to attend.

PROGRAMME of Music to be played by the Band of His Excellency the Governor, on the Esplanade, this evening:—

MARCH, "Giralda"	*Adam.*
OVERTURE, "Giralda"	*Adam.*
WALTZ, "Marien"	*Gung'l.*
SELECTION, "Les Mousquetairs de la Reine"	*Holevy,*
SCENE ED ARIA "Il Trovatore"	*Verdi.*
QUADRILLE, "Wedding"	*D'Albert.*
GALOP, "Enz Flossen"	*Kuhner.*

GIRLS SCHOOLS.—Shreemunt Dajee Saheb Kibey having expressed a wish to see the Girls Schools of the Students' Literary and Scientific Society, a *Private* exhibition of these Schools will be held, this day, at the house of the Hon'ble Juggonnath Sunkersett, at 5 P. M. precisely. Members of the Student's Society are requested to attend.

BOMBAY MECHANICS' INSTITUTION.—The fifth Miscellaneous *Lecture*, in connection with the Mechanic's Institute, will be delivered by Dr Bhawoo Dajee, on Monday, the 1st proximo, in the Town Hall, at 8 P. M.

SUBJECT.—*Hindoo Medicines.*—The Lecture will be open to the public.

BOMBAY POLICE INTELLIGENCE.

FORT POLICE OFFICE.

Friday, 28th March 1862.

(BEFORE N. W. OLIVER, ESQ.)

STEALING ONE THOUSAND RUPEES.—*Javar Heeralal* was charged with stealing a bag containing one thousand rupees in cash, the property of Gopalrow Mullarow on the 24th instant.

Calliandar Tapeedas said.—I am a shipping broker and ship goods to Surat. I know the prisoner at the bar. On Monday last, at about 2 o'clock in the afternoon, I saw this bag (now produced) containing one thousand rupees; it was safe at the Custom House near me. Suddenly I heard an alarm given, and in consequence of information which I received, I immediately looked for my bag, which I then discovered was missing. I then ran towards the Town Hall, where I found the prisoner in the custody of a Policeman, who was in plain clothes. I then saw the Policeman take this bag, which was in a dirty cloth, from under the prisoner's arm. This bag of rupees is my property, and is the same that was stolen. It was given in charge to me by the Moonim of a Shroff, named Gopalrow Mullarow, for the purpose of being shipped on board the steamer *Manchester* for Surat. I recognise the bag by the wax seals and the letters G and M in the Goozeratti character.

This case will come on again in a few days for further hearing.

LATE FATAL ACCIDENT NEAR MANDAVEE.—*Chand Bapjoo* and *Jankhan Vazeirkhan*, were charged with driving a cart along the Mandavie road in a manner so rash and negligent as to indicate a want of due regard for the safety of others, and thereby causing injury to a boy named Malloo Mahomed.

From the evidence produced in this case, it appeared that the first prisoner, (a boy of about 13 years of age) was driving a bullock cart along the Mandavie road at about 2 o'clock in the afternoon of the 7th instant when a boy of the name of Malloo Mahomed about six years old, was knocked down and severely injured, and from which injuries he died about a week afterwards.

Several witnesses were examined, but their evidence tended to show that the boy that was driving tried to pull the bullocks up, but could not succeed in so doing, as they were coming down an incline.

HIS WORSHIP said that the evidence was not sufficiently clear to convict the first prisoner of negligent driving, but it appeared that the boy was killed by the ghaut some how or other. The Coroner's Jury found a verdict of accidentally killed. If the evidence had been sufficient it would have been sent up for trial, not for negligent driving but for manslaughter of the boy; and even now if there could be any further evidence produced, the prisoner would be called up again. There was no evidence against the other prisoner, who was the owner of the bullocks, but there had been sufficient to convict him, he would have been fined in the highest penalty, as he had no business to entrust a boy like the prisoner with the bullocks, he being quite unable to manage them. Therefore they would be discharged for the present.

TIME INTERVALS FOR MESSAGES.

THE statement gives the maxima and minima time intervals for messages received at the Bombay office from the offices at Calcutta, Madras, and Kurrachee during the twenty-four hours ending at 8 o'clock in the morning. The time intervals are deduced from the Calcutta, Madras, and Kurrachee office dates affixed to messages, and are corrected on account of difference of longitude.

27*th March* 1862.

In what watch.	Whence received.	Max. and Min.	Time Intervals.		Service or Private.	Words in Message.	By what Line.
			H.	M.			
From 0 till 12 hours.	Calcutta	Max.	19	38	P.	17	N. W. P
		Min.	7	40	P.	24	N. W. P.
		Max.	...	...	...	...	
	Madras	Min.	...	...	...	...	
		Max.	...	...	...	...	
	Kurrachee	Min	...	...	...	...	
on 12 till 24 hours.	Calcutta	Max.	55	55	P.	23	N. W. P
		Min.	5	35	P.		
		Max.	...	...	...	...	
	Madras	Min.	...	...	...	...	
		Max.	...	...	...	...	
	Kurrachee	Min.	...	...	...	...	

THE BOMBAY CHRISTIAN LITERARY ASSOCIATION.

On the evening of Tuesday the 20th instant, a Lecture was delivered by the Bishop of Bombay before the members and friends of this Association, in the Durbar Room, at the Town Hall, on "Miracle the Evidence of Revelation." There was a very large attendance owing, probably to some expectation that the lecture would be devoted to the discussion of certain points which the celebrated "Essays and Reviews" have brought so much before the public mind. The lecturer however announced at the outset that such was not his intention assigning his reasons for choosing rather another course. It would doubtless have been impracticable on such an occasion to deal with so wide a field as the "Essays and Reviews" have opened. The line of thought pursued however, as given in the subjoined summary, touched necessarily many questions which that volume has raised. The Bishop spoke as follows:—

The Thesis upon which I have been requested to address you this evening is this, "Miracle, the evidence of a Divine Revelation." I wish at once to say that I have no intention to deliver a polemical discourse, and I make that remark because, owing to circumstances which are sufficiently notorious, it might be thought that I was about to combat certain opinions which have been promulgated of late with new earnestness, and to undertake a refutation of them. Such a lecture as this however would afford no opportunity for discussing properly the topics which must then arise; and I incline therefore to take another course, and that is establishing a series of propositions which, if made good, must, I conceive, leave our thesis proved beyond a doubt. And if thus, by no labored argumentation but simply by the force of a few plain considerations, I may be so happy as to settle and confirm the minds of any here present in the conviction that Christianity in its application to man is the Religion, the end which I have in view will be accomplished.

I. My first proposition then is a very elementary one, namely, that the existence of man involves the existence of man's Creator. I speak in the hearing of many, I dare say, who are well acquainted with Archdeacon Paley's Natural Tueology, and who will remember the way in which that admirable writer illustrates. He supposes some person, who has never seen a watch before, finding one upon the ground. He takes it up, he examines it: he traces its works and its workings, from the spring which lies coiled up in that cylindrical box within, to the dial plate without, on which the hands are telling each hour and moment as it flies. What is his conclusion? That that beautiful piece of machanism made itself? That its several parts came together of their own accord? that it had no originator? Rather, will he not reason that here is evident design; here are contrivances, one after another, for a manifest end; and the whole is unmistakeably the work of an artificer, who must have invented, and whose hand constructed all for one result? In like manner then Paley argues from the structure of the human frame the existence of its Maker. Observe its wonders. Take the hand—what an exquisite instrument is it for touching and grasping material objects, and for doing a thousand different things necessary for man's security and comfort. Take the eye. What a Telescope is there within this narrow cell, making distant prospects nigh, and reflecting them all on its own region within. Take the ear—what a delicate and compact machine for collecting sounds, and conveying them to the brain. In these, and in numerous instances beside, the mere animal frame of man forces on us the confession that it must have a Creator; simply because contrivance must originate with a contriver, design with a designer.

II. Then, secondly, we gather again from the conformation of man some further inferences as to the qualities and dispositions of his Creator. Especially we learn his benevolence. It is plain that he has studied the welfare of this creature. His contrivances have for their end the benefit of man. All are for man's happiness. Nothing is designed for pain. Pain indeed there is, but never as the result of the proper and original action of the machinery. Pain invariably comes of some deviation from that original action. Truly, he has been some disturbing cause, and hence the suffering. It will be noticed too how much there is of superfluous happiness if we may so call it. Things which are necessary to our existence are made at the same time agreeable to us, as for instance the taking of food; it might have been otherwise; but the Maker has ruled it to be pleasant. And further there are things to minister to existence, but which are sources of the most refined enjoyment. Look at a flower, its elegance of form delighting the eye, its fragrance the sense. All pleasure of this kind is superadded to our existence. And from such facts what do we learn as to the character of the Creator, and his disposition towards man, but that benevolence must be the chief attribute ascribed to the Deity. This being so, we can have no question of the concern which he must entertain for the wants of his creature, and especially those wants which pertain to the higher part of his being. We see the care which He has bestowed upon the lower, the physical part, by designing it so exquisitely. He cannot then be insensible to the claims of the moral and spiritual part, the intellect, the conscience, the affections. Now these have special wants, in order to their government and direction. Look at man wherever he is found beyond the limits of Revelation, and how palpable is his ignorance on points of deepest importance to him. To name but a few. The true nature of God. What this is unknown is sufficiently evident from the multiplicity of deities, and this in places and periods most distinguished for advancement in secular learning and the arts. Deity must be one. The variety of gods therefore proclaims at once the darkness of the human mind on this grand and essential truth. Athens, in the height of her philosophy and civilization, was yet wholly given to Idolatry. How hopeless then this world at large. Again, the secret of man's chief good has been a question never solved. Cicero mentions the discordant opinions of more than twenty philosophers on this one particular. Then the futurity of the soul. Socrates, Plato, Cicero, all argued for the continued existence of the soul independently of the body, yet were they beset with most perplexing doubts; they had no assurance on the point; while other reasoners came to just opposite conclusions, the Peripatetics for example, and altogether denied the soul's immortality. Once more, how to ameliorate the morals of mankind,—this was a problem on which the wisest of men confessed themselves at fault. It is an affecting acknowledgment which Aristotle makes at the close of his elaborate work on Ethics, that how to reform a bad man was beyond him still. Here therefore, without going further, are four cardinal matters on which it is undeniable that man is in urgent want of instruction. Connect this fact then now with his Maker's benevolence, and what is the reasonable presumption? A good and merciful being sees his creatures in deplorable ignorance. How can He but compassionate that ignorance, and communicate the light of which they stand in need? This brings us to the probability of Revelation from Him.

IV. But if any such Revelation be granted, one of its first conditions will be this, that it shall deal with man as a rational being, and give him therefore adequate grounds for accepting the communication as Divine. It would not be consonant with the reason with which his Maker has endowed him that he should believe, without first being duly satisfied that what he believes is from his God. This would be credulity not faith. Warrants for faith must therefore accompany all Revelation. And especially when as in the case before us, the teaching to be given must tend at once to practical results. The topics on which men want instruction are not such as admit of mere opinions; but whatever is believed must affect the conduct. Revelation as to the true nature of God must direct man in his worship. Truth touching the chief good of man must control his pursuit of happiness. The certain knowledge of the soul's futurity must act upon its present daily life. The disclosure of the only method of reforming his evil nature must regulate his treatment of himself and others. None of these things are speculative; they are all practical; and therefore a rational man demands that any communication made to him from his Maker in reference to them must bring with it satisfactory credentials of its authority.

V. To this end these credentials must be such as only God can give; and they must be given in such a way as to show their connexion with the Revelation vouchsafed. Ordinary wonders in the operations of nature will not do this. Still less will anything which by any possibility might lie within the reach of human agency, however marvellous, satisfy the requirements of the case. Moreover the proof must come easily under the cognizance of those to whom they are offered, and be furnished in an open and manifest manner. In one word, miraculous attestation in the sight of all men is required. It is not perhaps an easy thing logically to define what a miracle is; and yet practically the common sense of plain men is at a loss to say when it is not involve. Let there be some such control, for instance over the natural world as every beholder must be sensible no hand but its Maker's hand could exercise, and he will bow to it as a sure token of Divine interference. And except in some such way it is hard to imagine how any communication from Heaven can be conveyed. Seals it must have, and seals of this description. And thus we arrive at a point in our argument which entitles us, I think, to speak of the antecedent probability of miracle. That is to say, seeing that the existence of the Creator is undeniable, and his benevolence equally so; that man his creature needs instruction which only He can give, and that if He gives it, it must be accompanied with evidences demonstrable to man's reason of its Divine authority. We are warranted to look not only for a Revelation, but for a Revelation attested by miracles to be indeed from God.

VI. And now we go a step further and affirm that the Christian Revelation is conclusively attested in this way. It is rich in evidences which display that very control over the works of nature which belongs only to the power of the Creator. We need not dwell on any large number of the instances of this which our sacred books record. What is true of a few of them may be said for the most part with equal truth of all. Take, for example, the very first miracle which Jesus is alleged to have wrought, the changing of the water into wine at a marriage feast in Galilee. If that was really done, then the finger of God was there. And it was eminently one of the very works of God. For what is wine but water—water drawn from the earth, and converted by the chemical action which the God of nature has given to the vine into a fluid which, expressed and fermented, becomes wine. But what the Creator is pleased to do in the course of months, year by year, that Jesus is alleged to have effected in a moment by his own volition. Contact the fact, and the divine mission is declared. Then take those repeated instances of the blind restored to sight. There is one especially mentioned in the Gospel of St. John, a man born blind, well known to have been so, but on whose eyes Jesus first spread clay, and then bade him to wash in the pool of Siloam, and he came back seeing. No one will extend the fable of Siloam's waters, still less the cry, did that which all science confesses to be a thing unknown before or since, and that one blind from his birth should gain his sight. Allow that it was done, and you allow that God was the Doer of it. Then again there was the raising of the dead; especially the case of Lazarus of Bethany. It was notorious that he had been in his tomb four days; yet we read that Jesus did but call, "Lazarus come forth!" and he that was dead came forth. No one will question the power that was here displayed, if only the deed was done. In like manner it will be confessed, as to the miracles attributed to the apostles, that no man could do such things except God were with him. The first of which we read as wrought by Peter and John on the man at the temple gate, a cripple who never had walked, but whom in a moment they raised up with power to walk and leap, and enter with them into the temple. If that cure was accomplished, and in that way, clearly the power in operation was Divine. And what shall we say of that greater of all the Christian miracles, our Lord's own resurrection. That He really died was placed beyond a doubt by the brutality of the Roman soldier piercing his side till blood and water flowed. If then He lived again, He could have done so only by the will of God. Acknowledge that he did live again, and the attestation of Heaven to the truth of his claims is manifest.

VII. The question however arises now, Did these things actually take place? And we answer without hesitation, They must have taken place, or Christianity had never gained the footing which it did. For, let it be remembered, these miracles, if wrought, were wrought not in favor of a religion already established, and therefore carrying with them an existing prejudice on their behalf, but they were done at the very beginning of Christianity, in the very land of its birth, in the face of universal opposition, and were appealed to by its founders as the grounds on which they claimed attention. Under these circumstances and that claim been false, the Christian Religion must have fallen to the ground. Instead of which we learn from even pagan authors as Tacitus and Pliny, how rapid were its advances, not only in Judea, but throughout the Roman empire, in spite of the bitterest antipathies. Imagine only what would certainly have happened had the alleged miraculous evidences of Christianity been without foundation. Then there were hundreds of people both able and willing to stand forth and bear witness that the statements were untrue; and that they were themselves on the spot, and that nothing of the kind took place. The cripple at the temple gate had been known for many years to all who went in and out; had there been no cure in his case, surely multitudes would have said, and with truth, that the man, and we can testify that no such wonder was ever wrought upon him. The blind man who sat and begged was another character well known in the city; and, had not his sight been really given him, how came it to pass that no contradiction was given to the story? Lazarus was no obscure character. Every one of Bethany knew him and his family, and not a few in Jerusalem must have been acquainted with him too. Why did not they all rise up at once, and denounce the history of his resurrection as a pure fiction? And as to the Resurrection of Jesus Himself, what shall we say? That He died is confessed on all hands. If then He did not rise again, why did not the Jewish rulers, and Roman authorities, all of whom were interested parties, and all sworn enemies to the sect of the Nazarines, produce the body, as assuredly it was the easiest thing in the world for them to do, not to speak of other means they had of disproving the assertion of miracle, and so crush Christianity in the bud. Christianity never could have borne up against such resistance. But it did bear up, and spread on every side. Plain proof that its enemies could not deny its facts. They did not deny them. They did not attempt it. They tried to neutralize them, and explain them away. They talked of magic, and of dealings with the Devil, and so forth; but the facts they allowed. Here then we take our stand. We say the Christian miracles must have taken place. Had they been but myths, or fables, thousands of foes were at hand to prove their unreality, and the new Religion would have had its end. Its very continuance, and still more its triumph, necessitates under its circumstances the truth of the miracles to which it appealed. And thus we think that our Thesis this evening has been made good. For, the miraculous facts allowed, the seal of Heaven is patent, and the Christian Revelation is undeniably Divine.

I offer but one remark in conclusion. Let us not fail to notice how far the evidence from miracle will go with us, and where it stops. It leads us to the door of the temple of Truth, but no further. It indicates to us where truth is to be found, but we must enter in, and know that truth for ourselves, or we yet shall miss the blessing it has to impart. I observe of late a tendency on the part of some excellent German writers to make miracle consideration a reason for almost undervaluing the worth of miraculous evidence. They bid us believe the Gospel, and so to prove how true it is. They tell us that there is a self-witnessing, self-evidencing power in that Gospel which brings to the heart of every believer his own personal assurance that it is from God. I quite assent to this so far, and fain would I desire that every one of my hearers might be impressed with this principle. May none of us mistake the recognition of evidence for the reception of Christianity itself; nor ever forget that if we rest only at the threshold of the temple, and do no more than test the proofs of Revelation, whatever our convictions that the Gospel is Divine, we yet shall never learn its preciousness to our own salvation. Still I do not mean that account does slightly of external evidences. The Gospel itself puts them forward; and Christ in the strongest terms staked the veracity of his word upon them: If I do not the works of my Father, believe me not." I cannot therefore think for one moment that we are at liberty to depreciate them. Only when they have led us to where Christ is, let none of us be content till we have heard Him for ourselves, and by the witness in our own hearts shall be conscious that we stand upon a rock which cannot be moved.

Law Intelligence.

SUPREME COURT.

List of Causes for Trial this day.

BEFORE THE HON'BLE THE CHIEF JUSTICE.

Special case from the Small Cause Court.

Charles Thompson *vs.* The P. and O. Navigation Company.

PLEA SIDE.

Robert Sidmond *vs.* Thomas Smales.

Jamsetjee Cursetjee *vs.* E. Pearson.

Cumoo Yacoob trading &c. *vs.* Woosman Ookerdah and others.

Anunt Shastree Anna Bhut *vs.* Balmoku Goolabchund.

BEFORE THE HON'BLE THE PUISNE JUSTICE IN CHAMBERS.

Manoel Gonsalves and another, *vs.* Byramjee Hormusjee and others.

Nowrojee Merwanjee *vs.* Ramchunder Dada Naik.

Bhimraz Ramsook *vs.* Runsord Bhogilall and others.

Mahomed Ebrahim bin Fuzloodeen Nourungay *vs.* Sukeena Woman.

SUDDER DEWANEE ADAWLUT.

THE following cases are set down for hearing in the Court of Sudder Dewanee Adawlut on Monday the 31st March 1862:—

Special Appeal No. 4334.—Kara Collectorate—Jethabhaee Jadawdass *vs.* Dadabhaee and Jorabhaee Nurotumdass.

Special Appeal No. 4335.—Ahmedabad—Duyaljee, Kalidass and Gulabhaee Khojaidass *vs.* Ramdass Amurjee.

Special Appeal No. 4336.—Ahmedabad—Anopchund Nanchund *vs.* Munsookbhaee Wukutchund, Kheemchund and Chuggunbhaee Munsookbhaee.

Special Appeal No. 4339.—Konkun—Dadabhaee Temooljee Patel *vs.* Somla Boodhia and Chutoorya Somla.

Special Appeal Nos. 4340.—Ahmeedabad—Daiabhaee Rowchund *vs.* Wukutsungjee Ramsungjee and Purtabsungjee Dosajee.

Special Appeal No. 4341.—Ahmedabad—Wukutsungjee Ramsungjee and Purtabsungjee Dosajee *vs.* Daiabhaee Rowchund and others.

Special Appeal No. 4342.—Ahmedabad—Girdhur Motichund *vs.* Baee Mahkoore Daughter of Nuthoo Alias Bhugwan Panachund.

THE AMALGAMATION ORDER.

(*From the Calcutta Govt. Gazette, March* 19.)

The following paragraph of a Military letter from the Right Hon'ble the Secretary of State for India, No. 47 dated 8th ultimo, and the Royal Warrant therein referred to, are published in General Orders:—

I forward herewith, for the information of your Government, and for publication in General Orders, copies of a Royal Warrant dated 1st January 1862, prescribing the mode in which the amalgamation of the General and Field Officers of the Indian Armies with the General and Field Officers of the British Army, and the promotion of the Officers to higher rank, shall be carried into effect.

Circular No. 735

VICTORIA R.

WHEREAS we have judged it expedient to approve of the amalgamation of the General and Field Officers of Our Indian Armies with the General and Field Officers of Our Regular Army: Our Will and Pleasure is, that such amalgamation and the promotion of the Officers to higher rank shall be carried into effect in the manner prescribed in the Regulations hereunto annexed.

Given at Our Court at St James's this first day of January 1862, in the Twenty-fifth year of Our Reign.

By Her Majesty's Command,
G. C. LEWIS.

REGULATIONS.

1. The existing General Officers of either Army shall continue, as at present, on separate lists.

2. All Colonels of either Army who attained that rank prior to the 17th February 1861 shall be continued on separate lists as at present, and shall succeed on separate lists to the rank of Major-General, Lieutenant-General, and General, under the Regulations now in force for each Army respectively; but if all the Colonels on one of the separate lists shall have become Major-Generals, while some of the Colonels on the other separate list are still unpromoted, those Colonels shall have the benefit of vacancies occuring in the lists of Generals of their Army, and Colonels so promoted shall be placed on an amalgamated list of Major-Generals, from which promotion shall be made by seniority in succession to all vacancies in the higher grades, whether of the British or Indian Service.

3. All Officers in either Army who shall have attained the rank of Colonel on or after the 17th day of February 1861, shall at once be placed according to the dates of their commissions, as Colonels on one general list, from which, so soon as the separate lists as Colonels are exhausted, promotion shall be made according to seniority in succession to all vacancies in the establishment of General Officers, whether of the British or the Indian Service, and Colonels so promoted shall enter upon the amalgamated list above provided, from which promotion shall be made by seniority in succession to all vacancies in the higher grades, whether of the British or Indian Service.

4. All promotions in the lower grades, in consequence of vacancies amongst General Officers, shall, until the general fusion hereinafter provided, fall in each case to that service to which the Officer creating the vacancy belonged; and such promotions shall be made under the Regulations now in force in either service.

5. When all the Colonels on the separate list of the Cavalry, Guards, and Line, of the British Army, and on that of the Indian Army, shall have become Major Generals, the whole of the Field Officers including those of the Artillery and Engineers of both Armies, as well as Field Officers of the Royal Marines, shall be placed on one general list, from which all promotions shall be made up to the rank of Lieutenant-Colonel inclusive, in succession to vacancies on the General Officers list; and from that time the senior Captain of the United Army and Royal Marines shall succeed to a Brevet Majority, under the 15th Clause of the Warrant of the 14th October 1858.

6. Promotion to the rank of General Officer in the Royal Artillery and Royal Engineers will continue to be carried on under the Regulations now in force, until all the Colonels of Artillery and Engineers, as the case may be, on the separate list of the Indian Armies, shall have become Major-Generals, then the General Officers of the Artillery of the Indian Army shall be amalgamated with those of the Royal Artillery; and in like manner, the General Officers of the Engineers of the Indian Army, with those of the Royal Engineers; promotions to the rank of General Officer in the Ordnance Corps being made subsequently to their respective amalgamations from one list of Colonels of the Royal and Indian Artillery, and from one list of Colonels of the Royal and Indian Engineers.

7. The present Establishment of General Officers of Her Majesty's Indian Artillery and Engineers was fixed at the rate of one Officer for each Battalion,* but as these Corps are now being incorporated with the Royal Artillery and Engineers respectively, it is necessary that the proportion of Generals to combatant Officers, adopted for Her Majesty's Forces, should be applied to the Brigades and Battalions now being added to the Artillery and Engineers respectively. Eventually, therefore, the Establishment of General Officers of the Brigades and Battalions now being transferred from the Indian Service will be fixed at twenty-six for the Artillery and twelve for the Engineers respectively.†

8. That the proportion of the amalgamation of the General Officers of Artillery and Engineers provided in the 5th paragraph of this Warrant there shall be more General Officers of the Indian Artillery or Engineers than the proportion fixed as their establishment, viz., twenty-six for the Artillery and twelve for the Engineers—(a circumstance which might arise, from all promotions the rank of General Officer in the Indian Service being now made on one General list which includes Officers of all branches of the Service)—the excess shall be absorbed before a Colonel of the branch concerned can be promoted. Or, if there be less than the established number, promotions shall be made to supply the deficiency, from the general lists above mentioned, of Colonels of Royal and Indian Artillery and Engineers respectively.

9. Upon the transfer of the present twelve Regiments of European Cavalry and Infantry of the Indian Army to the British Army, a like number of General Officers will be taken off the Indian Establishment, and will, as Colonels of such Regiments, be transferred according to the dates of their commissions to the fixed Establishment of General Officers of the British Army.

But as the number (12) of General Officers thus brought from the Indian Establishment is less than the proportion (15) of General Officers due to the number of combatant Officers belonging to the transferred Regiments, an addition of three General Officers shall, on this account, be made to the unattached list of the British Army at the times referred to in paragraph 8 of this Warrant.

And in making these additions to the list of General Officers, the proportions of the different grades of General Officers, now on the Establishment of the British Army shall be maintained.

10. The Field Officers coming to the British Army with these Regiments shall take their position on the general list of Field Officers, according to the date of their Army rank, by which their future promotion shall be governed.

11. The amalgamation of the Lists of General Officers, in accordance with these provisions, will in no wise affect the system which regulates the succession to the Colonelcies of Regiments of the British Army, or to the Colonels' allowance of Her Majesty's Indian Forces.

12. The present Establishment of General Officers of the Indian Army, inclusive of Artillery and Engineers, consists of twenty-five Generals, 50 Lieut.-Generals, 145 Major-Generals, which numbers are, however, liable to reduction.

But

ments, as applied to this country, does not far more than neutralise all the good that could possibly arise from the directness of the taxation,—does not leave a considerable balance on the side of evil influence. Our statement is simply this. People will not give true returns: the machinery is not adequate to correct the returns; and there is a direct temptation to falsify the returns. The price we pay for our gains by the tax is a frightful mass of lying on the part of the people, and no little injustice on the part of the Government.

No doubt the writer of this labours under the disadvantage of an experience locally limited; but human nature is always like itself, and what is true of one District will be found very nearly true of another. Consider then the plan of proceeding. You set your assessor in the midst of half a million of population, with directions to serve notices, receive returns, and assess those, who are liable to the tax accordingly, surcharging where necessary. The Assessor is probably not a man of a very high moral tone; anyhow his first object is to exceed his estimate, fill the Treasury, and gain the approval of his superiors. If he were as just as Nousherwan, what could he do among half a million of people, each bent on concealing the truth from him, each regarding him as a natural enemy? The returns are sent in, and ninety-nine out of every hundred give the annual income at some figure absurdly beneath the taxable minimum. What does your assessor do then? Undaunted, he returns to the charge, satisfies his conscience by visiting the village, marking the size of the houses and the number of cows, and perhaps by a little flattery of the women, as they come in from their morning ablutions is enabled to jot down a few facts about their husbands' income. He knows better than ask the husbands themselves. Meanwhile, his harpies are making their own arrangements with the shopkeepers and mahajuns about the representations they shall make to their master. This farce over, the assessor goes back to his chaukie, and from his books finds that after all his exertions he has really attained to no facts adequate to the framing of a faithful statement of the income of the recusant taxes. Accordingly he boldly surcharges each of them ten or fifteen or twenty times the amount of their own returns, on the principle that they have all lied, and all lied proportionately. A Collector, struck with the unusual squalidity of one appellant, asked the Assessor how he could have rated that man's income at Rs. 800 annually. The Assessor, after scrutinizing the return, allowed that it was a mistake, that he had read the appellants' statement of his income at Rs. 80 instead of Rs. 8, and so had multiplied it by a hundred, when he ought only to have multiplied it by ten. There is another peculiarity about Assessors' schedules, viz., that they rate a large proportion of incomes just at, or just above, the two hundred rupees which bring grist to their mill. The largest group of figures always clusters above this limit of two hundred, and the next largest above the limit of five hundred rupees, out of which four per cent is taken. Intermediate figures are somewhat rare. All the returns are thus evidently cooked. But indeed how can manipulation be avoided where the truth is unattainable; only we would prefer that the figures should be played about in a more thoroughly random way, rather than that their arrangement should seem to involve even an unconscious grasping after unfair gains. But it may be said, the Assessor's judgment is not final. The Collector will correct all this. Alas, we fear that no human Collector is of much avail here. A Collector is a man like ourselves, only with twice the work of ordinary officials, and has but twenty-four hours to his day; nor will the keenest penetration help him when Juggoo and Phuggoo and Bhuggoo present themselves in endless file before him, each with the same squalid garments, the same sad tale, and the same studied expression of unutterable woe. All he can do is to moderate indiscriminately the assessor's demands, and to discharge a few cases in which physical tenuity or some equally obvious sign would indicate a fit subject for charity rather than taxation. Who can doubt that under such a system fearful instances of individual oppression can, and must, exist even if the taxable income of the District be tolerably well hit off in the lump? Mr. J. S. Mill observes in his latest work, that "a just distribution of burthens, according up to every citizen an example of morality and good conscience applied to difficult adjustments, and an evidence of the value which the highest authorities attach to them, tends in an eminent degree to educate the moral sentiments of the community, both in respect of strength and discrimination." And every instance to the contrary must tend to produce a wide spread distrust of the intentions of Government, and to lower the moral tone both of those that pay and of those that receive. It is impossible not to observe the bitterness with which respectable natives feel and think about the operation of the tax, not on their own purses, but on those of the poor around them, and their utter want of confidence in the benevolence and justice of the "Sircar." There are two practical points especially, which we trust the Legislature will consider in any modification of this system.

Firstly, the demoralizing effect of self assessment. If a man's assessment of his own income is not to be relied on, it is of no use whatever. If it is once seen that though the assessments are not trusted they are taken as a basis for the discovery of the real income by a process of multiplication, all shame will be cast aside, and the possible tax payers will emulate one another in rating their incomes at the lowest figures. We doubt not that an examination of the jummabundies of any district in the order of time would show this to be the case. Now, either some men will be inclined to make honest returns, or none will. If we assume that no one will make an honest return, why call for returns at all? When you know that a man will not speak the truth, in God's name let him keep his lips shut; speech may be silver, or it may be the basest pewter, but silence is always golden. But if on the other hand, we conceive it possible that some may be disposed to make honest returns what touchstone have we to find out the truth from the lie? The rough and ready process of simply multiplies all by a uniform factor; and honesty is deliberately proclaimed to be the worst possible policy. We quote Mr. Mill again (as quoted in the *Westminster Review* of Jany. Article—Income Tax Reform) "To refuse people a concession which would be due to them if they were honest, is licensing them to be rogues, because you are practically recognizing their roguery as a fact, and as a compensative necessity to make things just."

Secondly. We would express serious doubts whether a large portion of the taxed population ought to be dealt with under the Income Tax at all. We have no hesitation in saying that in two districts with which we are acquainted, half of the tax-payers are doubtful cases: we mean that the assessor would not go into a Court of Justice and swear that the *income* of each man had an income of Rs. 200 per annum. There ought to be no doubtful cases. In truth, the limit is fixed too low. We do not say that a man with an income of two hundred rupees cannot afford to give two rupees to the State; but that it is impossible to find out whether a man has two hundred rupees or not. A man with two hundred rupees a year lives like a cooly with six pice a day. A line should be taken which would coincide with a definite line in the habits of the people: the minimum income liable to special assessment should be one which should distinctly show itself in unmistakeable superiority of external circumstances: and the large neutral class should be abandoned to the tender mercies of a modified license tax; a boon which all would welcome. The "ignorant impatience of taxation" is grounded much more on its inquisitorial natures and the injustice of its working, than on a positive indisposition to help the State in its time of need; and where (under special circumstances) the Income Tax has been worked considerately and cautiously, there has been a marked difference in the amount of complaint.

To conclude with the words of the *Westminster Review*. "It is not by 'taking away the tax' that a "Chancellor of the Exchequer or, let us say a Viceroy, can 'build himself an everlasting name,' but by adapting it for perpetuity, and connecting his name with those reforms which would make it a lasting monument of his political skill and fearless justice."

The incidence of the Income Tax as at present administered depends entirely on the personal character of the officer administering a district. Surcharges are the rule, assessment on returns the rare exception. Then why not by a liberally classified License tax place the assessment in the hand of the district officers on recognized and intelligible principles, instead of leaving it as at present for the arbitrary instincts of ignorant assessors?

English Press.

THE INDIAN COTTON TARIFF.

(From the Times, Feb. 22.)

Yesterday a very numerous and influential deputation of the principal millowners and representatives of the great manufacturing towns in Lancashire, Yorkshire, and Scotland, waited upon Lord Palmerston and Sir Charles Wood, for the purpose of drawing their attention to the almost ruinous manner in which the present Indian tariff weighed upon their interests, and to entreat their early consideration of the question, with a view to the total abolition of the duty on cotton goods.

The gentlemen composing the deputation assembled at Fenton's-Hotel, St. James's, and among them were: Mr. E. Potter, M.P., Mr. W. Egerton, M.P., Mr. W. H. Hornby, M.P., Mr. Pilkington, M.P., Mr. Greenall, M.P., Captain Gray, M.P., Colonel Sykes, M.P., Mr. Wilson Patten, M.P., Mr. Hadfield, M.P., Mr. J. A. Turner, M.P., Mr. Barnes, M.P., Mr. Kershaw, M.P., Mr. J. P. Smith, M.P., Mr. Bazley, M.P., Mr. Leigh, M.P., Mr. B. Moore, M.P., Mr. Woods, M.P., Mr. Charles Paget, M.P., Mr. W. E. Forster, M.P., the Hon. A. Egerton, M.P., Sir R. Clifton, M.P., Mr. J. W. Cobbett, M.P., Mr. C. Turner, M.P., Mr. H. W. Wickham, M.P., Mr. G. S. Beecroft, M.P., Mr. W. Buchanan, M.P., Mr. T. Dalglish, M.P., Mr. Graham, M.P., Mr. J. Hopwood, M.P., the Lord Mayor of Manchester, Mr. S. Gales, Mr. John Whalley, Mr. P. B. Ferguson, Mr. C. P. Henderson, Mr. Ventz, the Mayor of Blackburn, Mr. R. H. Hutchinson, Colonel Jackson, Mr. B. S. Ashton, Mr. Livesey, the Mayor of Stockport, Mr. R. M'Clure, Mr. Alderman Walmsley, Mr. Marshall, Mr. E. C. Howard, Mr. Mayall, Mr. G. Andrew, the Mayor of Bolton, Mr. E. Barlow, Mr. J. Cattell, Mr. T. Danlop, Mr. A. Galbraith, Mr. T. Simpson, Mr. J. Gillow, Mr. W. Leach, Mr. J. J. Smith, Mr. W. Fawcett, Mr. J. T. Bell, Mr. T. Taylor, Mr. J. B. Deakin, Mr. S. A. Nichols.

At the preliminary meeting at the hotel the Mayor of Manchester took the chair, and in formally opening the proceedings said that he looked upon the deputation as one of the most important, both as regarded the manufacturing interests of its members, and the greatness of the object they were met to endeavour to carry out. There were there assembled the mayors and deputies of the great manufacturing towns, and, whatever difference of opinion might exist between them on other subjects, he was sure he was correct in saying that they represented the unanimous opinion of all the towns from which they were deputed. (Hear, hear.) Their meeting was also important as a means of strengthening the position of the members of Parliament for the manufacturing boroughs when it became necessary for them to take part in the discussions which might arise in the House of Commons upon this question. They could then tell the Government how firm and united their constituents were upon the matter; and it must be borne in mind that it was not a question of this Government or that—it was simply that the cotton manufacturers felt that they had been unjustly treated, and to a continuance of that unfairness they would not submit from any Government whatever. (Hear, hear.) In times that had happily gone by they had made every sacrifice in their power to advance the principles of free trade, and all that they now asked for was an adherence to those principles—"a fair field and no favour." The raw material was brought over from India to this country, but, before it could be again returned in the shape of manufactured goods, it was subjected to a charge of at least 40 per cent. What manufacturer, he should like to know, could compete successfully while labouring under such a burden as that? (Hear, hear.) There was not the least doubt but that Lord Palmerston and Sir Charles Wood would listen with the utmost courtesy and attention to what they might have to say, but the Government would be sure, in the end, to meet them by saying that they at once admitted that the duty was indefensible in principle, but that it was a question of absolute necessity, and that as long as that necessity existed it would be impossible to relieve them immediately. They might take it for granted that the Government would admit that the duties in question were but they must bear in mind that when Sir Charles Trevelyan went to India his plan was not to raise a revenue by taxation, but to lessen the revenue required by reducing expenditure. When Mr. Laing was appointed he had, to some extent, adopted the views of Sir C. Trevelyan; but, in answer to an address from the Madras Chamber of Commerce, he told them that he could not carry out the reductions of expenditure to the extent which he wished, in consequence of the obstacles which were thrown in his way by the home Government, and until the expenditure which that policy necessitated was removed, he could not reduce the duty. (Hear, hear.)

Mr. Paget, M.P., said that, as representing the manufacturers of Nottingham, he wished to express their fullest concurrence in the objects which the deputation had in view.

Mr. Giles, of Manchester, said that, as representing the opinions of the great manufacturers of that city, he hoped the deputation would not be satisfied by any proposition for the modification of the duty. It had been well stated that they were not going to ask any favour of the Government, but a simple act of justice, and he therefore trusted that every member of Parliament who had an opportunity would impress upon Ministers the fact that they would not be satisfied by anything short of an entire abolition of the tax.

Mr. P. B. Ferguson, Mr. J. A. Turner, M.P., and Colonel Jackson, having also addressed the meeting, in arranging the course which was to be pursued at the interview with the Premier, the deputation proceeded to Cambridge-house.

Mr. T. Bazley, M.P., having introduced the principal members to Lord Palmerston and Sir Charles Wood.

Mr. Goadsby, Mayor of Manchester, having briefly explained that the memorial which he had to present was adopted unanimously at a public meeting in Manchester, and was signed by upwards of 500 of the chief manufacturers, merchants, bankers, and others directly interested in the prosperity of the manufacturing districts, called upon Mr. Giles, the secretary, to read the memorial, which was as follows:—

"That your memorialists have regarded, and still regard, all protective duties levied on the import of the necessaries of life as unsound in principle, most injurious in their operation, and wholly opposed to that free-trade policy Her Majesty's Government have for many years advocated, and professed to carry out. That your memorialists hailed with delight the exertions Her Majesty's Government made, and the assistance they afforded Mr. Cobden in his patriotic, self-denying, and successful efforts in carrying the present French treaty; but your memorialists cannot but regard it as highly inconsistent and illogical that the Government should have thus exerted themselves to lessen the import duties on French manufactured goods when imported into this country, and on English goods when imported into France, and, at the same time, should continue to enforce the duties now levied under the Indian tariff on the manufactures of this country when imported into British India. That your memorialists regard these duties as most injurious to the mercantile [and manufacturing, trading and working classes of this country, inasmuch as they often operate as an absolute prohibition to the merchants and exporters, or entail severe losses on shipments which otherwise would be a profit; the effect of which cannot fail to be the partial or entire stoppage of a great many of our mills, the consequent severe losses or insolvency of many of our manufacturers and cotton spinners, the wide-spread ruin of our retail traders and small shopkeepers, owing to the work-people being thrown out of employment, and therefore unable to pay their shop bills; while, at the same time, thousands of them will be reduced to beggary and starvation, and thrown on their parishes for relief, and the poor-rates will be thus fearfully increased at a time when those who have to pay them will be least able to do so. That your memorialists consider it very unjust that they should have been compelled to give one bale out of every 10 of all the cotton goods, and one bale out of every 20 of all the cotton yarns they have exported to India, amounting to 9,770,665*l.* sterling for the past year, and to 32,497,421*l.* sterling during the three years this tariff has been in operation, for the exclusive benefit, and to spare the pockets of one portion only of the British people—and this injustice, in the view of your memorialists, is greatly aggravated when they remember that these sacrifices on their part would be wholly unnecessary if the wise, just, and energetic counsels which are now proposed by the Administration of India should be carried into effect; and your memorialists are further of opinion that an ample revenue may be raised in India itself, and all future debt avoided, if the sound economy and retrenchment now happily begun should be vigorously carried out in all the departments of the Government of India. Your memorialists are therefore glad to see the facilities given for the sale of public waste lands on equitable terms, and for the redemption of the land-tax by 20 years' purchase on the present assessment. That your memorialists are of opinion this tariff is unjust and unwise, inasmuch as it stimulates and encourages the native capitalists of India, under the false system of protection, to erect mills and other manufactories, to the permanent injury of the manufacturing interests of this country; whereas, if there were no such protection, their capital would be more profitably and legitimately employed on the soil in raising cotton and other agricultural products, for which they are so well adapted, and which they might advantageously exchange for the manufactures of the mother country, or in other lucrative employments. Moreover (and this point your memorialists would most strongly urge on Her Majesty's Government), these import duties do, in effect, raise the cost of Indian cotton to the merchant who wishes to export it to this country; and while the duty cripples and interferes with the trade in our manufactures, it also lessens and restricts the export of the raw materials, so much needed for the employment of the population engaged in the cotton trade of this country. Your memorialists would also submit that if the sole object of imposing these duties be to raise the revenue of India, then it is only fair that the Indian millowners should have an excise-man placed in every mill to levy an excise duty of the same percentage on their cotton cloths and yarns as the Indian Government have imposed on British manufacturers and spinners. That your memorialists, lastly, regard the Indian tariff as highly unjust and injurious to the natives of India themselves; to the native capitalists, inasmuch as they have been encouraged to lay out their capital in cotton-mills, &c., under the protection given them the last three years, which no doubt will lead them to expect that these protective duties would continue, and when they are removed a great outcry will be made, and distress will ensue; but it is most unjust to the poorer and lower classes of the Hindoos, because cotton clothing is almost the only kind they wear, and 10 per cent. or more on nearly the whole of the cotton goods consumed in India is thus paid by those who can only earn two or three annas, or 3d. to 6d., per day. Your memorialists, therefore, entreat Her Majesty's Government to take this most important question into their very serious and early consideration, and to take steps for the entire and immediate removal of the 10 per cent. on all cotton goods, and of 5 per cent. on all cotton yarns, now levied on these goods when imported into British India.—And your Memorialists," &c.

The Mayor of Manchester said that they did not wish the Government to lower them any favour, but merely to listen to their case and do them simple justice on its merits. The manufacturing interest throughout the kingwas suffering under the most severe distress, and cut off from its ordinary market in America. Lancashire and Scotland were now almost wholly dependent upon the Indian trade; yet the spinners and manufacturers of that empire virtually received a bounty of more than 20 per cent. in the way of duty, freight, insurance, &c., to enable them to supplant the manufacturers of this country. The average rate of wages in Lancashire for men, women, and children was 10s. a-week, or 1s. 8d. a-day, while in India it was only 6d. per day, which again gave the Indian competitor a most formidable advantage, even without the aid of prohibitive duties. Mr. Laing, he believed, had come in a manner turned his back on himself, and contradicted the course of his whole life, when he consented to the imposition of such a tax. He was quite willing to admit that at the time this unfortunate step was taken India and Indian finances were in a position of great difficulty. But the empire was now contented and happy, and therefore it was that the manufacturing interest trusted that his Lordship and Sir Charles Wood would now relieve them from the ill effects of the gross injustice under which they had suffered so long. There was very great distress in Manchester, but the people had borne it most admirably, partly because they were now better educated and knew that the Government was not to blame for their present troubles, and partly because they were disposed to place the most implicit confidence in the wisdom of his Lordship's commercial policy. At the same time, however they did look for a total reparation of the unjustifiable legislative evils under which they now suffered.

Mr. P. B. Ferguson said that the charges on raw cotton imported from India to England amounted to 21 per cent., or more. There was the buying commission in India of 5 per cent. on cost; insurance, 2½; freight, 7; packing and scouring at Bombay, 5; and Liverpool charges, 1½ per cent.—in all, 21 per cent. If the cotton were low in price the charges would be still higher. The charges on manufactured goods consigned from England to India were, at a moderate estimate, including packing, carriage, freight, insurance, 12 months' interest on cost, and charges in India, at least 22 per cent. If to this last item were added one half the expenses on the importation of the raw cotton, it would be seen that the British manufacturers had to compete with the native Indian manufacturers at a disadvantage of 33 per cent., exclusive of any Customs' duties. The charges on account of natural causes were, of course, irremovable, and for that reason permanently protective to so high a degree that, when the import duties of 10 per cent. for goods and 5 per cent. for yarns was added thereto, it was found to be quite impossible for British to compete with native-made goods, and the result was that the English cotton trade was in a state of great and constantly increasing distress. From the day of the imposition of the duties by Mr. Wilson the indents, or orders homeward for cotton goods from the native and European houses established in India, had persistently declined, and he was permitted by the largest houses in the trade to state that they do not now amount to 20 per cent. of their average before 1859; or, in other words, this, the most legitimate branch of the trade, being *bona fide* orders for goods, had fallen off more than 80 per cent. At present, although the whole population of India, amounting to more than 184,000,000, is clothed in cotton, it is said that there is not more than one in ten whose garments were made of English goods. But, if the duties in question were abolished, a market would be opened which would at once bring back prosperity to the English cotton trade, and be of equal benefit to India, in so far as that part of her population which is now engaged in manufacturing would be set free for the cultivation of cotton and other produce.

Mr. Dunlop having briefly corroborated the last speaker.

Mr. Simpson, of Preston, said that he might state his own individual knowledge of the distress, which was at present so deep and wide-spread throughout the manufacturing districts. He employed a thousand looms, but, for some time past, half the looms had been totally idle, and the only weaving done was by half time. Prior to the imposition of the 10 per cent. duty, he and other manufacturers used to have very large orders on their books for the India trade, but now they had none whatever. No doubt the unhappy state of affairs in America had aggravated the distress, but much, very much of it, was undoubtedly due to the Indian tariff.

The Mayor of Blackburn said that the present state of Indian finances showed that the country could well afford to remit this tax; and, even if they were less prosperous, it should be done, in justice to the manufacturing interest here. In Blackburn 11,000 people were now receiving relief from private charity. More than 8,000 were receiving relief from the parish, and there were very many families who, in consequence of the short time and want of employment, were unable to average earnings of more than a shilling a-week for each member of the family.

The Mayors of Bolton and Stockport having also spoken to the same effect.

Colonel Jackson, of Blackburn, observed that as some allusions had been made to the natural advantages India possessed over those of England, quite irrespective of the duty, he thought that the case would be best shown by taking one or two individual instances. A mill of 70,000 spindles and 1,400 looms was by no means one of an extraordinary size, and there were five or six members of the deputation from one district alone who had considerably larger. But a mill of that size would turn over from 180,000*l.* to 220,000*l.* a-year on an average of 200,000*l.*, and the Indian tax, therefore, on the production of such a mill going to India would be 20,000*l.* Taking mills of the ordinary size in England and comparing them with those of Bombay, they would find that the former laboured under such an enormous tax, in addition to the great disadvantages attendant upon getting cotton from India and sending it back again, that it was hardly possible for the manufacturers here to enter into fair competition with those in India. They were threatened with a cotton famine in this country, and the same measures which had been taken by Sir R. Peel in doing away with protective duties on corn in order to relieve Ireland were surely a precedent which Ministers ought to follow in relieving the depressed manufacturing interest of our own people.

Lord Palmerston said that it was unnecessary for him to state that the Government felt the deepest interest in the present condition of the manufacturing districts. They felt the greatest regret at the distress which had arisen, but they could not think that this was due to one cause only, but had, on the contrary, been brought about by many. It was a matter of time, in a matter of imperial policy, such as they then brought under his notice, it was necessary to look at both sides of the question; and he therefore thought he could not do better than to ask Sir Charles Wood to give him the benefit of his views on the matter.

Sir C. Wood said that before entering more fully into the matter, he must try and disabuse the minds of the deputation from the idea that this was a protective tax, meant specially for the benefit of India and Indian manufactures. Such a tax, as protective would be opposed to the whole spirit of Indian legislation. He did not, however, mean to say that as it at present stood it did not act as a protection, as imposed by Mr. Wilson at at a time when the financial difficulties of India were more urgent, and when it was imperatively necessary to meet them at once. Before that tax was imposed the people of India had submitted to direct taxation in the shape of a very heavy income-tax of 4 per cent. These taxes had at the time been rendered absolutely necessary to meet the sudden and unexpected outlay forced upon the Indian Government. The mutiny had not been the fault of the Indian Government, but it had nevertheless added enormously to their expenditure, and necessitated continued outlays to maintain the military establishments on a proper footing. As allusion had been made to Mr. Laing, he might say that when that gentleman was here he thought much better and more hopefully of Indian finances than he did now. He was decidedly quite true that a reduction of Indian expenditure would enable them to do away with this duty on English cotton, but the expenses of a large empire could not be utterly and suddenly reduced at a moment. They had already reduced the duties on yarns, and they hoped soon to be able to do the same with manufactured goods; but he could not at present give any promise that, in compliance with the prayer of the memorial, this reduction would take place at once. The distress was, unfortunately, very great in the manufacturing districts, but he did not think it was quite right to put it all on the shoulders of the 10 per cent. duty on goods for India. In fact, from the returns which he held in his hand, it would seem that, in spite of all the grievous difficulties complained of, the export of cotton goods from this country to India had been for the last seven years rapidly and most steadily increasing. In 1855, 467,000,000 yards of manufactured cotton goods were sent to India; in 1856 there were 777,000,000 yards; in 1857, 469,000,000; in 1858, 791,000,000; in 1859, 968,000,000; in 1860, 825,000,000 and in 1861, 797,000,000.

A member of the deputation said that the figures which the right hon. baronet quoted were quite correct, but they could be easily explained. Large manufacturers had not waited for orders, but, in the effort to find some market anywhere, had sent out their goods on consignment to India, and many of them had suffered enormous losses by such transactions. There was now nearly a 14 months' stock in India unsold (as we understood).

Sir C. Wood said that he could not, of course, enter into the question of whether or not their recent speculative trade with India had been profitable or otherwise. He thought, on the whole, that they had rather overtraded to that empire. At all events, the plain fact remained that the exports of cotton manufactured goods to India had increased, and were still most rapidly increasing. For instance, the exports in this last month of January alone showed a large increase on the exports for the same month during the previous year. Thus, there were last month sent 9,000 bales of cotton, as against 6,000 bales in 1861; there were 4,400 cases of cottons, as against 4,800 last year; 1,700 packages of printed cottons, as against 500 last year; of coloured cottons, 1,000 packages, against 300 last year. To Bombay 6,400 bales had been sent, when last year only 2,800 were exported. 1,800 cases cotton went last month to Bombay, when only 600 cases went last January twelvemonth. There had been a slight falling-off in printed cottons exported to Bombay of from 400 to 250 packages, but, on the other hand, the coloured cottons had risen from 400 packages to 900. The Government of India had, in his opinion, done the best they could to meet the very difficult financial position in which they were placed. He hoped that, if it were possible, the Government would still be able to make such a reduction in their expenditure as would allow them to dispense with the duties complained of; but until he knew what the reduction was to be he could say nothing for certain. All he knew was that he hoped the Indian Government would soon be able to do away with the duty, and he certainly would be very glad indeed when they could, but he could not bind himself by any promise as to the time.

A member of the deputation said that it was perfectly feasible to reduce the Indian expenditure by reducing the army to 50,000 men.

Sir C. Wood's reply was to the effect that those on the spot must be considered the best judges of what military strength they wanted, and that it would be a very bad bargain indeed if the Home Government became answerable for the military expenditure of India in return for their giving up the duty complained of.

Lord Palmerston said that under the old rule the great foreign dependencies of the Crown were managed by the State departments of the Home Government. Now a better system prevailed, and each colony was left to mange its own internal affairs. When such was the state of the case they must take the rough and the smooth together, and in a matter of this kind it would be quite out of precedent to overrule the decision of the Indian Government on this question. Gentlemen might object to the military expenditure of India, but they must recollect that the Indian Government paid for it themselves, and had taxed themselves heavily to do so.

In reply to a question from Lord Palmerston, a member of the deputation stated that the Indian manufacturers paid very much higher for their fuel than was paid in England.

The deputation then thanked his Lordship and Sir C. Wood, and withdrew.

Advertisements.

ST. ANDREW'S LIBRARY, BOMBAY.

NEW BOOKS AND NEW EDITIONS.

RECEIVED PER STEAMER "JEDDO."

ADAM BEDE, new cheap edition ..... Rs. 4 0
FIELD EXERCISES, edition 1861, considerably altered, 8vo 3 0
Ditto. Ditto. Pocket edition 1 0
THE QUEEN OF HEARTS, by WILKIE COLLINS 3 12
ON DROPSY, by W. R. BASHAM M. D. 6 12
STUDENT'S HISTORY OF FRANCE 5 12
DUKE OF BUCKINGHAM'S PRIVATE DIARY, 3 vols 21 0
YEAR BOOK OF FACTS 1862 ..... 3 12
MARRYAT'S PACHA OF MANY TALES ... 1 12
" RATTLIN THE REEFER 1 12
" NEWTON FORSTER 1 12
" MIDSHIPMAN EASY 1 12
" JACOB FAITHFUL 1 12
HORSES AND HOUNDS, by SCRUTATOR 1 8
CAPTAIN PANOURT, by DR. MILLINGEN ... 1 8
COLLEGE LIFE, by CUTHBERT BEDE 1 0
THE FATHERS OF GREEK PHILOSOPHY, by DR. HAMPDEN, Bishop of Hereford 12 0
ELKERTON RECTORY, and twenty years in the Church, in 1 vol. by Rev. J. PYCROFT 3 12
A SANSKRIT MANUAL, by MONIER WILLIAMS 4 4
THE DISCOVERY OF AMERICA, by J. G. KOHL, 2 vols 12 0
A STRANGE STORY, by SIR E. BULWER LYTTON 2 vols 18 0

Rampart Row. THACKER, VINING & Co.

EIGHT-HORSE BOILER FOR SALE.

AN Eight-horse Cornish Boiler, fitted with latest improvements, Cast Iron Circular Front, Dead Plate and Underwork, two Safety Valves, Water Gauge, Metal Frame, Steam Feed and Blow-off Pipes, fitted with Brass Cocks, Exhauster and Dribble Pipes, with one Patent Steam Indicator and Patent Smoke Consumer fitted to Boiler Front, complete, in excellent condition.

*** The above may be seen at the *Bombay Gazette* Printing Office, Manockjee Pitty's Buildings, Colaba. Price may be ascertained at the Fort Office, 27, Apollo Street.

ROYAL INSURANCE COMPANY.

CAPITAL £2,000,000

FIRE Premiums for year 1856 ..... £151,73.
Do. do. 1857 ..... 175,00.
Do. do. 1858 ..... 196,14.
Do. do. 1859 ..... 228,31.

RESERVED FUND, £140,850

Policies covering risks on Merchandise and Buildings in Bombay continue to be granted by the above Company through their Agents. DETACHED BUNGALOWS AND HOUSEHOLD FURNITURE insured on very favourable terms.

Royal Insurance Company.

LIFE BRANCH.

THE undersigned, under instructions from the Head Office, are prepared to receive Proposals for Life Assurance with the above Company from Residents in India, and will be happy to afford every information regarding Rates of Premium, Participation in Profits, &c. &c., to intending applicants for Insurance.

CAMPBELL, MITCHELL, & Co.
Agents Royal Insurance Company.
Bombay, 1st November 1860.

JUST PUBLISHED.

ACTS OF THE LEGISLATIVE COUNCIL OF INDIA relating to the POLICE, MUNICIPAL GOVERNMENT, and TAXATION OF BOMBAY. Reprinted from the *Calcutta Gazette*. Price Two Rupees. *Bombay Gazette* Office.

FOR SALE

AT THE BIBLE SOCIETY'S DEPOSITORY, Verge of the Esplanade, Dhobee Talao, BIBLES AND TESTAMENTS, in English, Marathi, Hindustani, Gujerathi, Persian, Portuguese, French, and nearly fifty other languages, principally Eastern and European.

Revised Editions now available.

Marathi Bible, royal 12mo, 1 Rupee. Testaments, 4 Annas. Guzerathi "Pentateuch" (1st five Books of Moses), 6 Annas. New Testament, gilt, 1 Rupee: plain, 6 Annas.

The Gospel of John, in English and Marathi. The Marathi expressed in Roman letters. Price 4 annas.

THE MERCANTILE FIRE INSURANCE COMPANY, IN LONDON,

FOR FIRE INSURANCE AT HOME AND ABROAD.
CAPITAL, £2,000,000, *Sterling*.
Directors.

Chairman.—John White Cater, Esq., (Messrs. J. W. Cater, Son, & Co.)
Deputy Chairman.—Charles Morrison, Esq., (Messrs. Morrison, Dillon, & Co.)
Anselmo de Arroyave, Esq. (Messrs. A. D. Arroyave & Co.)
Alexander Henry Campbell, Esq. (Messrs. Finlay, Campbell, & Co.)
Philip Chas. Cavan, Esq. (Messrs. Cavan, Lubbock, & Co.)
Edw. Conlon, Esq. (Messrs. Drake, Kleinwort, and Cohen.)
Jas. Du Buisson, Esq. (Messrs. Henckell, Du Buisson, & Co.)
Pascoe Du Pre Grenfell, Esq. (Messrs. Pascoe, Grenfell & Sons.)
Adolphus Klockmann, Esq. (Messrs. Klockmann and Fesser.)
Junius Spencer Morgan, Esq. (Messrs. George Peabody & Co.)
John Mollett, Esq., Austin Friars Passage.
George Garden Nicol, Esq., Deputy Chairman of the Chartered Mercantile Bank of India, London, and China.
Peter F. Ralli, Esq. (Messrs. Ralli Brothers.)
John Henry William Schröder, Esq. (Messrs. J. H Schröder & Co.)
Robert Smith, Esq. (Messrs. Robert Smith & Co.)
Frederic Sorrell, Esq. (Messrs. Sorrell, Mullens & Co.)
George Young, Esq. (Messrs. Begbie, Young, & Co.)

(*With power to add to their number.*)

Manager.
GEORGE HENRY WHITING.
Sub-Manager.
WILLIAM JAMES HAYES.

THE Directors have pleasure, in stating, that they are prepared to entertain proposals on nearly every description of Property in most parts of the world.

The Company will ever distinguish itself in its promptitude and liberality in the settlement of claims.

The importance of the subject of insurance being now more fully understood and appreciated, it becomes indispensably necessary that every Company which undertakes to replace the loss occasioned by Fire should be enabled to show its undoubted ability to perform its engagements. As ample evidence of the standing and position of the MERCANTILE FIRE INSURANCE COMPANY, it may be stated that its subscribed capital is

Two millions Sterling,

and that the capital already paid up and invested amounts to

Two Hundred Thousand Pounds.

Agents in Bombay,
W. NICOL & Co.

THE LONDON HOUSE.

THORNHILL BROTHERS & Co. respectfully acquaint their Friends and the Public, that in consequence of the great depression in trade existing among the London and Geneva manufacturers, they have purchased for Cash a splendid lot of Gold and Silver Watches, Jewellery, &c., which they will sell at such prices as will ensure most decided savings to purchasers.

They consist of Gold and Silver Watches by McCabe.
Gold and Silver Watches by Thornhill Brothers.
Gold and Silver Watches by Jones.
Gold and Silver Watches by Allen.
Gold and Silver Watches by Bennett.
Gold and Silver Watches by Benoit.
Doctor's Independent Seconds and Race Watches.
Ladies' Gold Watches by English and Geneva makers.
Gold Watches from Rs. 70 to Rs. 350 each.
Silver Watches from Rs. 20 to Rs. 170 do.
Children's Sterling Silver Presentation Mugs.
Children's Sterling Silver Knife, Fork, and Spoon in Morocco cases.
Sterling Silver Snuff Boxes Gold gilt inside.
Sterling Silver Enamelled Snuff Boxes Gold gilt inside.
Coral Charms mounted in Gold, Rupees 5 per set of Ten.
Best Plated Tea Services on Nickle Silver.
Ladies' and Gentlemen's best description of London made Courior Bags from Rs. 10 to 15.
Aluminium and Jet Jewellery in great variety.
Steel Spectacles, Eye Glasses, &c. &c.
English, French and American Clocks in great variety.
Small Round Tent Clocks without Pendulums.
Small Pocket Thermometers, Rupees 2, 3, 4 each.
All the above Watches are warranted to keep good time.
Thornhill Bros. & Co. manufactures to order in fine Indian Gold.

Alberts.	Gold Hoops for children's ears
Guards.	Wedding Rings and Guards.
Hair Guards.	Brooches.
Hair Rings.	Bracelets.

Watches made to order.

Old Gold and Silver, old Coins, Antiques, all kinds of Jewellery, Watches, Diamonds, Pearls, Coral, Plated Articles, &c., bought and taken in exchange.
Thornhill Brothers & Co., Practical Watchmakers, Jewellers, Opticians and Engravers, and Direct Importers from London and Geneva.
Bombay, established 1851.
Orders from Outstations must be accompanied by remittance or reference for payment.

DR. CHABLE, PARIS

PURIFIERS of the Blood, Eruptions or Irritation of the Skin, Boils, Abscesses, Ulcers, Pimples, Blotches, &c. are speedily cured by Chable's Depurative Syrup and Mineral Soap of the Skin.

The Commade Antidartreuse should be employed at the same time. 20,000 cures are yearly effected, which can be attested by innumerable letters in the possession of the Proprietor.

DR. FORGET'S PULMONIC SYRUP.

The most effectual remedy known for Coughs, Colds, or continued irritations of the Chests or Lungs. It is prescribed by the principal Physicians of Paris and London. For Piles, Chable Pommade will effect a cure in three days.

CITRATE OF IRON SYRUP.

For a quick and certain cure of the discharges, &c., produced by long continued disease, ask for Chable Syrup of Citrate of Iron. The parties should act according to the prescription folded on the Bottle.

Full Instructions accompany each object. Be carephato observe that the Name and Seal of Dr. Chable, fulmacian, Paris, are affixed to each article.

Sole Agents for India, Messrs. Framjee Nusserwanjee and Co., Bombay.

THE THREE ARMS.

BY Lieut. T. PRENDERGAST B. WALSH, H. M.'s 1st Bombay Grenadier Regt. N. I. and late on the General Staff of the Army. The above book is now appearing in numbers in Messrs. Chesson and Woodhall, Bombay Magazine, and when finished will be presented to the public in the form of a small volume. Price to Subscribers Rs. 10 per Copy. Names will be registered by Messrs. CHESSON AND WOODHALL, and also at the Offices of the *Bombay Gazette* and *Times of India*.

THE BOOK OF AIDS: with Catechism on the whole system of Equitation as practised at the Cavalry Riding Establishment Maidstone. Enlarged and revised to the present date. By Riding Master T. Martin, 17th Lancers, (late first assistant to the establishment.) For the use of Riding School Instructors. 1860.—Price 13 annas, including postage to any part of India.

CHESSON & WOODHALL.

HUNTLEY LODGE.

BOMBAY YOUNG LADIES' INSTITUTION.

MRS. FRASER'S INSTITUTION, hitherto located in the Fort, was opened at Huntley Lodge, Byculla, on the 25th March 1861. MRS. FRASER'S method and course of study are designed to *develop* and *discipline*, rather than to fill the mind: to illustrate the art, and to exhibit the sources of self-education; and to afford the opportunity of combining, reviewing or resuming special branches in rudimental or accomplished scholarship. The great business of the instructors in the Institution is to let nothing pass through the mind of the child or young lady without her reflecting upon it, or without drawing out her mind, by questions or preparatory remarks, to *think* and *reason* on the facts she is treasuring up. The neglect of the minds of young ladies in this particular, through their whole progress, is indeed melancholy and astonishing. Programm